UNITED NATIONS

ST

Secretariat

ST/IC/1998/3
8 January 1998

INFORMATION CIRCULAR*

To: Members of the staff

From: Assistant Secretary-General for Central Support Services

Subject: SAFETY UPGRADES OF ESCALATORS AT UNITED NATIONS HEADQUARTERS

1. The purpose of the present information circular is to inform staff members of the upcoming phased upgrade of all escalators at United Nations Headquarters.

2. To minimize disruption of services to staff members, such renovation will be carried out in phases. In the first phase, the down escalator from the fourth floor to the third floor will be upgraded and not available from 5 to 18 January 1998.

3. After the successful completion and testing of the escalator noted in paragraph 2 above, the upgrading of the remaining escalators will be carried out in accordance with the following tentative schedule:

* Expiration date of the present information circular: 31 August 1998.

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Building/area	Escalator function	Date to be taken out of service	Date back in service
Secretariat	Up - 3rd to 4th floor	2 March 1998	16 March 1998
	Down - 3rd to 2nd floor	16 March 1998	30 March 1998
	Up - 2nd to 3rd floor	30 March 1998	13 April 1998
	Down - 2nd to 1st floor	13 April 1998	27 April 1998
	Up - 1st to 2nd floor	27 April 1998	11 May 1998
	Down - 1st floor to 1B	11 May 1998	25 May 1998
	Up - 1B to 1st floor	25 May 1998	8 June 1998
Conference	Up - 3rd to 4th floor to Delegates Dining Room	8 June 1998	22 June 1998
1-B neck	Up - 1st to 2nd floor	22 June 1998	6 July 1998
	Up - 2nd to 3rd floor	6 July 1998	20 July 1998
Delegates entrance	Down - 2nd to 1st floor	20 July 1998	3 August 1998
	Up - 1st to 2nd floor	3 August 1998	17 August 1998

4. In all cases, where appropriate, proper signs will be posted to direct staff members to a nearby escalator or staircase for alternate use.

5. Your full cooperation during the escalator upgrade programme is appreciated. The Office of Central Support Services regrets any inconvenience that may be caused to users during this period.

UNITED NATIONS **ST**

Secretariat

ST/IC/1998/4
12 January 1998

INFORMATION CIRCULAR*

To: Members of the staff at Headquarters

From: The Controller

Subject: GHI DENTAL INSURANCE PLAN SATISFACTION SURVEY

1. Pursuant to a decision of the Joint Advisory Committee (JAC), the Health and Life Insurance Committee (HLIC) and the Insurance Claims and Compensation Section (ICCS) have made arrangements with a firm of external consultants to conduct a special survey concerning the GHI dental insurance programme. This will be the first time that a survey of this kind is conducted at Headquarters.

2. Working in close collaboration with HLIC and ICCS, Buck Consultants has developed a questionnaire which is designed to yield detailed information about the attitude of staff members and retirees vis-à-vis the GHI dental insurance plan currently offered by the United Nations. The results of the survey will be an important element in guiding future action in this area. A separate attitude survey concerning the health insurance plans available at Headquarters will be conducted at a later date.

3. The dental plan survey, which will be distributed desk-to-desk to all staff members within a few days of the date of this information circular, is entirely confidential. No name, index number or other identifying information will appear or be requested in the survey questionnaire. The completed questionnaire will be transmitted directly to Buck Consultants in a sealed envelope.

4. Staff members are urged to take a few minutes and complete the questionnaire promptly. It is important that the completed questionnaire be returned to Buck Consultants no later than 31 January 1998.

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* Expiration date of the present information circular: 28 February 1998.

98-00541 (E) 130198

UNITED NATIONS **ST**

Secretariat

ST/IC/1998/5
16 January 1998

INFORMATION CIRCULAR*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: PLACEMENT AND PROMOTION LIST FOR STAFF IN THE PROFESSIONAL CATEGORY AND ABOVE

1. The purpose of the present information circular is to inform staff members of recommendations made by the appointment and promotion bodies that have been approved by the Secretary-General in respect of placements and promotions.

2. This list, which includes staff in the Professional category and above, will be issued monthly to enhance transparency and enable the staff to perceive improvements in gender balance throughout the Secretariat.

3. In order to ensure equitable treatment in promoting staff members, implementation will continue under the terms of instruction ST/AI/413 on placement and promotion, that is, effective the first day of the month following approval by the Secretary-General or as soon thereafter as the post for which the staff member was selected becomes vacant.

4. The attached list includes placements and promotions approved in December 1997.

* Expiration date of the present information circular: 31 December 1998.

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Annex

PLACEMENT AND PROMOTION

1 to 31 December 1997

Name	Gender	Releasing department/ office	Receiving department/ office	Post level	Post number
PLACEMENT					
Daher, Walid	M	DM/OCSS	UNOG	P-3	UNB-41721-E-P3-002
Del Rio Pereda, Carmen	F	DM/OCSS	UNOG	P-3	UNB-41727-E-P3-006
Rodin, Susanne	F	DHA/GENEVA	OHCHR	P-3	UNB-28280-E-P3-006
Winch, David	M	DM/OCSS	UNOG	P-3	UNB-41743-E-P3-006
Kaminker, Roger	M	UNOV	UNOG	P-4	UNB-41732-E-P4-044
PROMOTION					
Aguirre, Jose	M	UNOG	OHCHR	P-3	UNB-28280-E-P3-029
Dzikus, Andre	M	UNCHS	UNCHS	P-3	UNU-19290-E-P3-003
El-Bashatly, Gamalat	F	DGAACS	DGAACS	P-3	UNA-41729-E-P3-003
Lee, Wan Hea	F	OHCHR	OHCHR	P-3	UNB-28280-E-P3-011
Marotta, Francesca	F	OHCHR	OHCHR	P-3	UNB-28280-E-P3-017
Onojima, Goro	M	OHCHR	OHCHR	P-3	UNB-28280-E-P3-023
Reynado, Noel	M	DM/OHRM	DM/OHRM	P-3	UNA-41849-E-P3-001
Sabbagh, Felice	F	OLA	OLA	P-3	UNA-41754-E-P3-001
Babi, Fred	M	DPI	OIOS	P-4	UNA-48825-E-P4-002
Bongoy-Mawalla, Doreen	F	ECA	ECA	P-4	UNH-23800-E-P4-005
Bustillo, Ines	F	ECLAC	ECLAC	P-4	UNF-26240-E-P4-006
Getzinger, Ann	F	DGAACS	DGAACS	P-4	UNA-41723-E-P4-002
Haddad, Omaya	F	DGAACS	DGAACS	P-4	UNA-41721-E-P4-026
Lex, Christa	F	DDSMS	OIOS	P-4	UNA-48825-E-P4-003
Lin, Dan	F	ESCAP	ESCAP	P-4	UNE-24710-E-P4-002
Litewski, Chaim*	M	DPI	DPI	P-4	UNA-31764-E-P4-012
Macario, Carla	F	ECLAC	ECLAC	P-4	UNF-26800-E-P4-001
Masciangelo, Barbara	F	OLA	OLA	P-4	UNA-41754-E-P4-001
Mendoza, Danila	F	DPI	DPI	P-4	UNA-31764-E-P4-012
Ngomuo, Geoffrey	M	DM/OCSS	DM/OCSS	P-4	UNA-41884-E-P4-006
Nguyen-Thanh, Liem	M	ICSC	DM/OHRM	P-4	QSA-41849-T-P4-001
Perazzo, Jose Maria	M	DGAACS	DGAACS	P-4	UNA-41727-E-P4-018
Rweyemamu, Sylvana	F	ECA	ECA	P-4	UNH-23360-E-P4-008
Sanchez-Roman, Ignacio**	M	DGAACS	DGAACS	P-4	UNA-41727-E-P4-001
Thabit, Ahmed	M	ECA	ECA	P-4	UNH-23360-E-P4-001
Zhu, Xiaohua	M	UNOG	UNOG	P-4	UNB-41732-E-P4-029
Ruiz de la Cuesta, Rafael	M	DGAACS	DGAACS	P-5	UNA-41727-E-P5-004
Suzara, Felizardo	M	DESA	DESA	P-5	UNA-44540-E-P5-005
Uusitalo, Mauri	M	UNOV	UNOV	P-5	UNK-41874-E-P5-001
Laheurte, Louise	F	DPA	DPKO	D-1	UNA-02112-E-D1-002
Rayment, Paul	M	ECE	ECE	D-1	UNC-25240-E-D1-001
Terry, Gladys	F	DM/OPPBA	DM/OPPBA	D-1	UNA-41834-E-D1-001

* The Secretary-General has approved the staff member's promotion, which is to be effected upon the retirement of Ms. Mendoza.

** The Secretary-General has approved the promotion of the staff member to the P-3 level against a post at the P-4 level.

UNITED
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Secretariat

ST/IC/1998/6
16 January 1998

INFORMATION CIRCULAR*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: PLACEMENT AND PROMOTION LIST FOR STAFF IN THE GENERAL SERVICE AND RELATED CATEGORIES

1. The purpose of this information circular is to inform staff members of recommendations made by the Appointment and Promotion Panel that have been approved by the Secretary-General in respect of placements and promotions.

2. This list, which includes staff in the General Service and related categories, will be issued monthly to enhance transparency within the Secretariat.

3. In order to ensure equitable treatment in promoting staff members, implementation will continue under the terms of administrative instruction ST/AI/413 on placement and promotion, that is, effective the first day of the month following approval by the Secretary-General or as soon thereafter as the post for which the staff member was selected becomes vacant.

4. The attached list includes placements and promotions approved in December 1997.

* Expiration date of the present information circular: 31 December 1998.

98-00984 (E) 200198

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Annex

PLACEMENT AND PROMOTION
1 to 31 December 1997

Name	Gender	Releasing department/ office	Receiving department/ office	Post level	Post number
PROMOTION					
Coscia, Frank	M	DM/OCSS	DM/OCSS	TC-6	UNA-41873-E-TC-008
Fablankovic, Dusan	M	DGAACS	DGAACS	TC-6	UNA-41751-E-TC-070
Gomi, Joseph	M	DM/OCSS	DM/OCSS	TC-7	UNA-41873-E-TC-043
Mitchell, Alvin	M	DM/OCSS	DM/OCSS	TC-7	UNA-41873-E-TC-074
Perera, Joy	M	DGAACS	DGAACS	TC-7	UNA-41751-E-TC-051
Melvani, Jorge	M	DM/OCSS	DM/OCSS	TC-8	UNA-41873-E-TC-029
Chang, Nathan	M	DM	DM	G-5	UNA-41113-E-OL-001
Hansen, Ann	F	DM	DM	G-5	UNA-41801-E-OL-008
Jituboh, Mary	F	DPI	DPI	G-5	UNA-31782-E-OL-045
Klosowska-Janowska, Anna	F	DPI	DPI	G-5	UNA-31764-E-OL-001
Nunez-Anciano, Margaret	F	DM/OHRM	DM/OHRM	G-5	UNA-41849-E-OL-005
Price, Ella	F	DESA	DESA	G-5	UNA-44540-E-OL-047
Sta. Maria, Imelda	F	DESA	DESA	G-5	UNA-44480-E-OL-003
Tan, Janet	F	DPI	DPI	G-5	UNA-31764-E-OL-026
Teguest, Debebe	F	DESA	DESA	G-5	UNA-44540-E-OL-017
Thoreen, Karen	F	DM/OCSS	DM/OCSS	G-5	UNA-41871-E-OL-002
Louis, Colleen	F	DESA	DESA	G-6	UNA-43801-E-OL-007
Vengal, George	M	DPI	DPI	G-6	UNA-31764-E-OL-061

UNITED
NATIONS

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Secretariat

ST/IC/1998/7
28 January 1998

ENGLISH ONLY

INFORMATION CIRCULAR*

To: Staff members who are liable to pay income taxes to United States tax authorities on United Nations salaries and emoluments

From: The Controller

Subject: PAYMENT OF 1997 INCOME TAXES**

DEADLINES FOR SUBMISSION OF REQUESTS FOR REIMBURSEMENT OF 1997 TAXES:

Staff serving in the United States: 2 March 1998
Staff serving elsewhere: 1 April 1998

INQUIRIES:

Payroll Section, Room S-1830
Telephone (212) 963-2949
Fax (212) 963-4184
cc:Mail: Unit Tax; Internet: tax@un.org

In person or by phone:
6 April to 15 April 1998: 9.30 a.m. to 5.30 p.m.
At all other times: 3 p.m. to 5 p.m.

* Expiration date of the present circular: 31 December 1998.

** Personnel Manual index No. 3075.

98-01740 (E) 300198

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Note

The present circular is issued pursuant to section 3 of ST/AI/1998/1, entitled "**Payment of income taxes to United States tax authorities**" and contains important information about the reimbursement of income tax by the United Nations. Read it carefully and be sure that anybody you ask to assist you in the preparation of your tax returns reads it also. You will be required to certify as to the accuracy of certain statements made in your request for reimbursement and to give consent to the Organization to obtain certain verifications directly from the Internal Revenue Service. This is explained fully in paragraphs 5 to 9 below. Please note especially paragraph 8, which defines your responsibility for informing the Organization of any change in your tax liability or filing of amended tax returns for any reason.

TAX ADVICE AND TAX FORMS. Staff members needing detailed tax advice and/or tax forms should refer to paragraphs 23 to 25 for further information and a listing of addresses, telephone numbers and Internet sites for IRS and state tax help services.

STAFF MEMBERS OF DUAL NATIONALITY. A staff member's registered nationality and/or resident status with the United Nations determines their eligibility for reimbursement of income taxes. Staff members who are nationals of the United States must register as such to be eligible for reimbursement of United States income taxes on United Nations earnings.

SIGNING THE WAIVER. According to the United States Immigration and Nationality Act of 1952, staff members who are or who become permanent residents of the United States must sign the Waiver of Privileges and Immunities of the United Nations within 10 days of receiving notification of admission for permanent residence or effective date of employment with the United Nations.

MINIMIZING OF TAX. You are required to make maximum use of all exemptions, adjustments to income, and deductions available to you and to certify to this effect (see paras. 12-15).

TWO-PARTY CHEQUES. Cheques for reimbursement of taxes or for tax advances will normally be made payable jointly to you and to a taxing authority (two-party cheques). They must either be endorsed by you and transmitted to the appropriate tax authorities or returned to the Payroll Section. Two-party cheques must NEVER, under any circumstances, be deposited into your personal account.

STAFF MEMBERS DUE LARGE REFUNDS FROM TAX AUTHORITIES. Large refunds are often due to overpayment of tax advances by the United Nations. Please refer to paragraphs 48 to 50 for an explanation as to how any excess reimbursements for 1997 will be handled.

TAXPAYING STAFF MEMBERS STATIONED OUTSIDE THE UNITED STATES. If you were assigned to a United Nations office or mission outside the United States during 1996 or 1997 or 1998, you should give particular attention to the information contained in paragraphs 70 to 92.

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INTRODUCTION

1. A staff member who is a United States citizen or a permanent resident (green card holder) who has signed the Waiver of Privileges and Immunities of the United Nations (the Waiver) is, as a rule, subject to taxation by the United States on his or her earnings from the United Nations. The main criterion of determination by the United Nations of entitlement to reimbursement of income taxes is the staff member's registered nationality and/or resident status with the United Nations, in compliance with staff rule 104.8 (a) which provides that "in the application of Staff Regulations and Staff Rules, the United Nations shall not recognize more than one nationality for each staff member". According to the United States Immigration and Nationality Act of 1952 the Waiver should be signed within 10 days of receiving notification of admission for permanent residence or joining the Organization. It is the staff member's PERSONAL RESPONSIBILITY to ascertain and meet his or her legal obligations, if any, arising under United States federal, state and municipal income tax laws.

2. A staff member who is liable for such taxes for 1997 and/or 1998 and who wishes to claim reimbursement from the United Nations may apply for reimbursement of such taxes in accordance with the procedures set out in the present circular.

I. UNITED NATIONS POLICIES ON INCOME TAX REIMBURSEMENT

A. Rationale for reimbursement of taxes levied on United Nations income

3. Most Member States, by acceding to section 18 (b) of the Convention on the Privileges and Immunities of the United Nations, have exempted United Nations staff members from national taxation of their official emoluments. A few Member States, however, have not done so in respect of their citizens or permanent residents, and these staff members may thus be required to pay taxes on their United Nations income. In the interests of equity, the General Assembly established a system to reimburse income taxes to those staff members of the United Nations who are required to pay taxes in respect of salaries or other emoluments which they receive from the United Nations.

4. The purpose of the reimbursement system is to place United Nations staff members subject to taxation in the position they would have had if their official emoluments were not taxed. Hence, it is intended neither to provide a benefit, nor to place the staff member at a disadvantage, in relation to other United Nations staff members who are not required to pay taxes to a Member State on their United Nations emoluments. United Nations staff regulation 3.3 (f) (i) stipulates that in no case shall the reimbursement by the United Nations exceed the final income taxes actually paid and payable in respect of a staff member's United Nations income.

B. Requirements for applications for reimbursement or for advances to pay estimated taxes

5. Staff members must submit to the Payroll Section, room S-1830, the following:

(a) For reimbursement of 1997 federal, state or municipal taxes:

(i) A request for settlement of income tax (United Nations form F.65 plus form F.65/A, if applicable);

(ii) A Consent for the Internal Revenue Service (IRS) to disclose tax return information to the United Nations (United Nations form F.243);

(iii) True, complete and signed copies of the relevant income tax returns and supporting information for the tax year for which reimbursement is requested.

For reimbursement of taxes for states other than New York, New Jersey, Connecticut, Washington, D.C., Maryland and Virginia, or for municipal authorities other than New York City or Yonkers, the tax rates and relevant instructions issued by the tax authority must be attached to the application.

(b) For advances to pay 1998 estimated taxes:

(i) A request for settlement of income tax (United Nations form F.65 plus form F.65/A, if applicable).

6. INCOMPLETE APPLICATIONS, THAT IS, FORMS THAT ARE NOT FULLY COMPLETED, SIGNED AND DATED AND, IN THE CASE OF REQUESTS FOR REIMBURSEMENT COMPLETE, SIGNED COPY/COPIES OF INCOME TAX RETURN(S), WILL NOT BE PROCESSED AND WILL BE RETURNED TO THE STAFF MEMBER WITH A NOTICE OF CORRECTION. THE ORGANIZATION WILL NOT ACCEPT ANY RESPONSIBILITY FOR DELAYS IN PROCESSING AN INCOMPLETE APPLICATION FOR REIMBURSEMENT OF INCOME TAXES.

7. All applicable spaces on form F.65 must be filled in as completely as possible. The Payroll Section relies on current information, such as home address, office location and telephone extension, in order to facilitate communication with staff members. A staff member's home address on form F.65 should be the same as the home address indicated on 1997 IRS form 1040 filed, unless it is certain that the staff member is more easily reached at another mailing address.

8. In signing form F.65, staff members certify and undertake very specific obligations as a condition of receiving reimbursement or advances. Staff members agree specifically, inter alia, to notify the United Nations within 30 days of: (a) any amended returns filed with the tax authorities subsequent to the copies submitted to the United Nations; and (b) any change in the staff member's tax liability which might require adjustment of taxes, whether that change takes place before or after the return is filed, whether or not that change pertains to the staff member's United Nations income, and whether or not a joint return is filed. Because changes in income from non-United Nations

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sources or changes in deductions are likely to affect the amount of the United Nations reimbursement, any kind of change in tax liability must be reported to the United Nations. Failure to adhere to these obligations may result in: (a) suspension of issuance of further tax reimbursement cheques; (b) recovery of amounts already advanced and/or paid; and (c) possible disciplinary action.

9. In completing and signing form F.243, a staff member consents to authorize the Internal Revenue Service to disclose certain tax information to the United Nations for verifying actual income taxes paid to the United States. This consent may be revoked within 75 days of signature. However, if consent is revoked, the staff member must immediately repay to the United Nations the entire amount of any tax reimbursement payments, including those for federal, state and municipal taxes, received subsequent to the filing of the revoked consent. The staff member may also be required to repay other tax reimbursement payments received in respect of the tax years to which the revoked consent refers. If such repayments are not made promptly, the amounts may be deducted, pursuant to staff rule 103.18, from future payments by the Organization of salaries and other emoluments, and appropriate disciplinary action may also be taken. Normally, the completion of one form F.243 at the time of application for reimbursement will be sufficient for the whole year. However, staff members may be required to complete and sign another form F.243 at any time during the year.

10. Form F.243 must be filed with no changes or alterations to the form itself, except as specified in the directions at the bottom of the form, and must be submitted with an original signature and date. Faxed copies of completed form F.243 are not acceptable because they do not have an original signature and date. The use of white-out or any subsequent corrections to form F.243 are not permitted. Form F.243 must be completed in ink and should not be completed in pencil. Any changes to form F.243 will result in delays in the processing of claims. Please adhere to the standard American dating convention of MONTH/DAY/YEAR and not the normal United Nations date format when completing form F.243. Reimbursement requests with a form F.243 in which the dating is ambiguous will be returned.

11. In cases where a staff member has filed a claim for reimbursement of income taxes that must be returned by the Payroll Section because of an error or some other deficiency, the staff member will receive a Notice of Correction. If the staff member fails to respond to the Notice of Correction in a timely manner, there may be substantial delays in processing the reimbursement request for which the United Nations will not accept any responsibility.

C. Obligation to minimize tax liability

12. In order to minimize the burden on the Tax Equalization Fund, of which the Secretary-General is the trustee, and on voluntary funds from which tax reimbursements may be made, a staff member claiming reimbursement is required to make maximum use of all exemptions, adjustments to income, and deductions in order to minimize her or his tax liability. In claiming a reimbursement from the United Nations, a staff member, inter alia, certifies and agrees on the Request for settlement of income taxes (form F.65) that he or she will minimize

his or her taxes. Only those deductions that can be subtracted from employment income may be applied against United Nations taxable earnings.

13. For married staff members, the filing of joint tax returns in most cases results in a lower tax liability both for the staff member and for the United Nations. Married staff members choosing to file separately must provide an acceptable written explanation for selecting that filing status. Staff members who receive a dependency allowance from the United Nations for their spouse must file jointly or provide an acceptable written explanation for choosing an alternative filing status. If (a) tax return(s) with filing status other than married filing jointly is/are submitted, the final reimbursement of income taxes will be calculated using the greater of the standard deduction for married filing jointly for the tax year in question or the actual amount of itemized deductions claimed. Filing of joint federal returns by citizens and resident aliens with spouses who are non-resident aliens is permitted. New York State income tax laws require that taxpayers who file joint federal returns must, with very few exceptions, file joint New York State returns.

14. Staff members are required to itemize deductions if these would exceed the standard deductions allowable. Staff members should refer to the specific instructions issued by the tax authorities for examples of deductions allowed. If a staff member does not itemize deductions and it is determined by the United Nations that itemizing deductions would result in a lower tax, the tax returns will be returned to the staff member as INCOMPLETE, and she or he will be required to resubmit the returns with an itemized deduction schedule.

15. Staff members who have received United Nations dependency allowances for their relatives residing in the United States are required to claim the appropriate exemptions for the dependants, even if their filing status is married filing separately. Staff members who received dependency allowances for secondary dependants must claim the exemptions or provide an acceptable written explanation as to the reason for not doing so.

D. Issuance of tax cheques by the United Nations

16. Cheques issued as the final settlement or advances for federal or state or municipal income tax liabilities attributable to United Nations earnings will usually be made payable jointly to the income tax authority and the staff member ("two-party cheques"). The staff member must endorse such cheques, thereby making them payable to the tax authority and then forward any such cheques to the tax authority. Two-party cheques payable to a tax authority and a staff member must NEVER, under any circumstances, be deposited into a personal account.

17. FAILURE TO ENDORSE AND FORWARD TWO-PARTY CHEQUES PROMPTLY TO THE APPROPRIATE INCOME TAX AUTHORITIES MAY RESULT IN A SUSPENSION OF ISSUANCE OF FURTHER TAX CHEQUES. DEPOSITING A TWO-PARTY CHEQUE INTO A PERSONAL ACCOUNT MAY RESULT IN SUSPENSION OF ISSUANCE OF FURTHER TAX CHEQUES, RECOVERY OF AMOUNTS ALREADY ADVANCED AND/OR PAID, AND POSSIBLE DISCIPLINARY ACTION.

18. An exception to the United Nations procedure of issuing two-party cheques will be made only if the staff member provides proof that full payment of income taxes has already been made at the time the claim is submitted. Generally, proof of payment means copies of both sides of cancelled personal cheques made payable to the tax authorities or certified transcripts of taxpayer accounts. When such proof of prior payment is provided by a staff member at the time of submission of her or his claim, a single-party cheque payable solely to the staff member will be issued. Any claims for reimbursement of income taxes which request a single-party cheque, but do not provide acceptable proof of payment, will be returned to the staff member.

19. The tax authorities require each taxpayer to enter her or his Social Security number on each cheque so that the cheque will be credited by the tax authority to the proper account. Staff members should verify that the Social Security number printed on the face of each tax cheque they receive is correct. Married staff members should always put their own Social Security number on any two-party cheque issued by the United Nations and not the Social Security number of their spouse. Staff members are urged to keep a record of the number of each tax cheque received from the United Nations. Copies of cancelled cheques can be obtained by providing the United Nations with the actual CHEQUE NUMBERS, together with an acceptable justification for the request. Requests for copies of cancelled cheques without cheque numbers will be honoured only when available resources permit.

20. Staff members who expect to be on official travel or leave on the date that tax cheques are issued should make prior arrangements with their executive officers to have the cheques forwarded to them early, so that they can endorse and send the cheques to the appropriate tax authorities before the date on which tax returns or estimated instalments are due. It may not always be possible for the Payroll Section to accommodate requests for early cheques.

E. Limitation on retroactivity of claims for reimbursement of taxes

21. The reimbursement of income taxes shall be deemed to be claimable by staff members on the last date on which their return for a particular year must be filed with the tax authority, without any extension of time for filing other than the automatic extension for staff serving abroad. In accordance with staff rule 103.15, no claims for reimbursement of tax will be entertained beyond one year after that date, unless the United Nations accepts that there are reasonable extenuating circumstances. In such cases, a staff member may request that the time limit in staff rule 103.15 be waived, supporting such a request by a written explanation for the delay and the circumstances which resulted in the failure to submit the claim for reimbursement within the prescribed period. Staff members will be required to submit sufficient documentary proof of the actual tax returns filed with the respective tax authorities.

F. Policy regarding interest and penalties imposed by tax authorities

22. As the responsibility for filing complete, correct and timely tax returns and estimated tax payments with any amounts due is that of the individual taxpayer, the United Nations will not reimburse staff members for interest or penalties imposed by tax authorities on their United Nations earnings. There are three exceptions to this rule. The United Nations may reimburse late payment and/or underpayment interest and penalty charges which arise from: (a) delays or incorrect written instructions or incorrect earnings data which are acknowledged by the United Nations as being the responsibility of the Organization; (b) extensions for staff members serving the United Nations outside the United States; or (c) underpayment of tax advances by the United Nations under the provisions of paragraph 56 (c), (d) and (e) below. The United Nations will not pay any late filing penalties under any circumstances.

G. Income tax assistance, inquiries and forms

23. Neither the Office of Programme Planning, Budget and Accounts nor the Office of Legal Affairs is staffed to provide advice or assistance to staff members on tax matters other than in relation to the treatment of United Nations earnings, and neither office can communicate directly with tax authorities on a staff member's behalf. Under the provisions of staff regulation 1.6, staff members are not permitted to provide assistance in income tax matters to other staff members for remuneration without the prior approval of the Secretary-General. Should advice on non-United Nations-related aspects of income tax returns be needed, staff members should consult government income tax authorities or tax preparation services. Staff members may wish to obtain a free copy of Publication 17, the Tax Guide for Individuals, which is issued annually by the Internal Revenue Service. Staff members serving outside the United States may wish to obtain a free copy of IRS Publication 54. Specific information on all general tax matters may be obtained by calling the following telephone numbers or Internet sites:

Internal Revenue Service — 800-829-1040
http://www.irs.ustreas.gov/prod/cover.html

New York State Department of Taxation and Finance — 800-225-5829
http://www.tax.state.ny.us/faq

State of New Jersey, Department of the Treasury,
Division of Taxation — 800-323-4400 or 609-588-2200
http://www.state.nj.us/treasury/taxation/faq.html

State of Connecticut,
Department of Revenue Services — 800-382-9463 or 203-566-7033
http://www.state.ct.us/drs/faq

NY, NJ and CT 800 numbers can be dialled in-state only.

Staff members serving outside the United States requiring federal income tax forms or information should contact the nearest United States embassy, consulate or Internal Revenue Service office listed below:

Bonn, Germany	(49) (228) 339-2119
Paris, France	(33) (1) 4296-1202
Riyadh, Saudi Arabia	(966) (1) 488-3800, ext. 210
Mexico City, Mexico	(52) (5) 211-0042, ext. 3557
Singapore	(65) 338-0521, ext. 247

24. In order to allow the Payroll Section adequate time in which to complete the processing of tax returns, inquiries will be received by the Payroll Section daily from 3 p.m. to 5 p.m. The Payroll Section will be open for inquiries daily from 9.30 a.m. to 5.30 p.m. from 6 April 1998 to 15 April 1998. Inquiries can be made by telephone (212-963-2949), fax (212-963-4184), cc:Mail (Unit Tax), Internet (tax@un.org) or in person in room S-1830. Staff members outside the United States who need more information or assistance may contact the Payroll Section at any time by telephone, fax, letter or through the Internet.

25. Most forms required for filing federal and state returns are available from libraries, post offices and specialized government Internet sites. The Payroll Section will attempt to maintain a supply of a few basic forms outside room S-1830, which will be available to staff members on a limited basis. However, most tax forms will have to be obtained directly from the competent tax authorities. Tax forms may be ordered by calling the following telephone numbers or Internet sites:

Internal Revenue Service
800-829-3676
http://www.irs.ustreas.gov/forms_pubs/index.html

New York State Department of Taxation and Finance
800-462-8100
http://www.tax.state.ny.us/Forms

State of New Jersey, Department of the Treasury,
Division of Taxation
800-323-4400 or 609-588-2200
http://www.state.nj.us/treasury/taxation/howforms.html

State of Connecticut,
Department of Revenue Services
800-382-9463 or 203-297-4753
http://www.state.ct.us/drs/forms/index97.html

NY, NJ and CT 800 numbers can be dialled in-state only.

Income tax forms from government Internet sites are available in file formats that require special software to be read and printed. File readers are generally available free of charge from many income tax Internet sites.

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II. PROCEDURES FOR REIMBURSEMENT OF FEDERAL, STATE AND MUNICIPAL INCOME TAXES FOR CALENDAR YEAR 1997

A. Computation of the reimbursement

26. For the calendar year 1997, as in previous years, the method of computing the federal, state and municipal taxes payable on United Nations earnings and, thus, the amount which the United Nations will reimburse to a staff member is as follows.

27. The tax attributable to United Nations salary and emoluments is considered to be the DIFFERENCE between: (a) the total tax payable for the year as shown in the copies of the tax return submitted by the staff member with the United Nations income (as shown on the statement of taxable earnings) INCLUDED and (b) the tax that would be payable if United Nations income were EXCLUDED from total income.

28. Both calculations (a) and (b) above use the actual total deduction and the actual deduction for exemptions claimed by the staff member on her or his tax return. The adjustment to income for one half of self-employment tax (see para. 67 below) is considered to be an adjustment against United Nations income to the extent that this self-employment tax is attributable to United Nations income. All payment credits available, such as the earned income credit (EIC), the child and dependent care credit, the elderly and disabled credit and the foreign tax credit are applied to reduce the total income tax liability and do not affect either calculation.

B. Statement of taxable earnings

29. Each staff member on the Headquarters payroll who is subject to United States taxes will receive a detailed statement of his or her United Nations taxable earnings for 1997 on United Nations form "Statement of taxable earnings". The statements will be issued before 30 January 1998.

30. A staff member who: (a) was payrolled at any time in 1997 by the Economic Commission for Africa (ECA), the Economic Commission for Latin America and the Caribbean (ECLAC), the Economic and Social Commission for Asia and the Pacific (ESCAP), the United Nations Office at Nairobi (UNON), the United Nations Office at Geneva (UNOG), the United Nations Office at Vienna (UNOV), the United Nations University (UNU), the Office of the United Nations High Commissioner for Refugees (UNHCR), the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) or the International Tribunal in The Hague or in Arusha; and (b) is required to file a United States federal income tax return, should receive a statement of his or her United Nations taxable earnings directly from the finance office at that location. Statements of taxable earnings issued by finance offices away from Headquarters will be issued some time after 30 January 1998. Staff members who were on the payrolls of more than one office during 1997 should receive a separate statement of taxable earnings from each one; their total United Nations taxable income is the total of all such statements.

31. Staff members will note that at the bottom of the statement of taxable earnings there is a paragraph which explains that, since remuneration from an international organization is not subject to withholding, the United Nations is exempt from issuing a Wage and Tax Statement, IRS form W-2, per se. While it is not a requirement of IRS or state/local tax authorities, staff members may wish to attach a copy of the United Nations statement of taxable earnings to the income tax returns that they file with the appropriate tax authorities. A copy of the statement(s) of taxable earnings must be attached to the copy of the returns included with the request for reimbursement of taxes.

32. The following types of payments made by the United Nations to staff members during the calendar year 1997 are included in the statement of taxable earnings for 1997:

(a) Gross salary (before the deduction of staff assessment);

(b) Overtime and night differential;

(c) Post adjustment;

(d) Dependency allowance;

(e) Mobility and hardship allowance (including hazard pay, where applicable);

(f) Representation allowance;

(g) Education grant;

(h) Assignment grant;

(i) Travel on appointment and/or separation;

(j) Removal of household effects;

(k) Home leave travel;

(l) Rental subsidy.

The taxable portion of a partial or full distribution received from the United Nations Joint Staff Pension Fund (see paras. 95-99 below) along with any other taxable separation payments, such as accrued annual leave, repatriation grant or termination indemnity, will also be included on the statement in the case of staff members who have separated from the Organization. United Nations daily subsistence allowances (DSA) and mission subsistence allowances (MSA) are not taxable distributions.

33. The total of all types of payments shown on the statement of taxable earnings is the amount that will be reported directly by the United Nations to the United States Internal Revenue Service and is the amount that should be reflected in the staff member's income tax returns. Every possible effort will be made to ensure that all taxable income items have been included on the

statement of taxable earnings. However, even if some items have been omitted, it remains the responsibility of the staff member to include all taxable items on her or his tax return and to inform the Headquarters Payroll Section and the finance office issuing the statement of taxable earnings of the amount and date received of any item omitted from the statement of taxable earnings.

34. United Nations emoluments are considered wages or earnings from employment and they must be reported as such on line 7 of IRS form 1040, "Wages, salaries, tips, etc.". United Nations earnings should not be reported as part of business income on IRS Schedule C, which is normally not filed by United Nations staff members. Any claims for reimbursement using Schedule C to reduce United Nations earnings subject to income taxes will be returned to the staff member for correction.

C. Social Security numbers or taxpayer account numbers

35. The United States Internal Revenue Service, in connection with the operation of its automatic data-processing program, requires that taxpayers indicate their Social Security numbers on their tax returns for use as a taxpayer account number. Under the Internal Revenue Code, a penalty may be imposed for failure to supply an account or identification number, unless the taxpayer can show that the failure was due to reasonable cause.

36. Staff members who are liable to pay United States federal income tax should obtain a Social Security or taxpayer account number, even if they are not citizens or if their United Nations earnings are not otherwise subject to Social Security coverage. If a number is needed, the staff member should file federal application form SS-5 with the local office of the Social Security Administration. If a number has been applied for, but not received by the due date for filing, tax returns should be filed anyway and the words "Applied for" entered in the space provided for the number. Missing or incorrect Social Security numbers may result in the tax authority applying stringent penalties. Therefore, staff members are urged to apply for and to provide the Payroll Section with their Social Security numbers.

D. Office to which settlement claims are to be submitted

37. All staff members (except those who are or were payrolled by UNRWA) requesting reimbursement of income taxes for the calendar year 1997 should submit their completed applications to the Payroll Section of the Office of Programme Planning, Budget and Accounts, room S-1830, United Nations Headquarters. UNRWA staff members should submit their applications for reimbursement to the UNRWA finance office.

E. Deadline for submission of settlement claims for 1997

38. All staff members serving in the United States should submit their completed applications for reimbursement as soon as possible after receipt of the statement of taxable earnings, but NOT LATER THAN 2 MARCH 1998. As

discussed in paragraphs 72 and 73 below, for staff members serving outside the United States on or after 2 February 1998, the deadline for submission of applications for reimbursement is 1 APRIL 1998.

39. A staff member serving in the United States who submits a claim for reimbursement of 1997 income taxes on or before 2 March 1998 may anticipate that the claim will be reimbursed in advance of the 15 April 1998 IRS local filing deadline, provided the claim is complete and the Payroll Section finds no problems that may delay or prevent its timely processing. Similarly, a staff member serving outside the United States who submits a complete and processable claim for reimbursement of 1997 income taxes before 1 April 1998 may anticipate the claim will be reimbursed in advance of the 15 June 1998 IRS overseas filing deadline. The lead time provided by the submission deadlines gives the Payroll Section sufficient time to process and pay all complete, timely claims for reimbursement of income taxes in advance of announced IRS filing deadlines. Staff members who submit their claims for reimbursement of 1997 income taxes after the published United Nations submission deadlines are not assured that their claims will be reimbursed by the IRS filing deadlines applicable to them.

40. All staff members who received advances to pay estimated taxes for the tax year 1997 must submit a copy of their final tax returns for 1997, together with form F.65 (Request for settlement of income taxes) and form F.243 to the Payroll Section. If a staff member does not submit these by 11 September 1998, any tax advance payments which have been made to him or her WILL BE RECOVERED FROM SALARY starting the following month.

F. Incomplete or incorrect applications

41. The elements of a complete application for reimbursement of taxes are set out in paragraphs 5 and 6 above. An incomplete application will not be considered a valid request and will be returned to the applicant. In such cases, the date of submission will be deemed to be the date of receipt of the corrected, complete return. The United Nations will not accept responsibility for the consequences arising from any delays in processing of incomplete claims.

42. In recent years, the use of computerized tax preparation packages by commercial tax preparers has become widespread, and some of them include the electronic filing of tax returns with the Internal Revenue Service. The paper copies of tax returns generated from computer software can be accepted by the Payroll Section as the required copy of a staff member's return only if there is a fully printed description for each line number of the tax return comparable to the line descriptions on federal and state returns. Computerized tax return forms which contain only line numbers and amounts are NOT acceptable. Federal income tax returns must be prepared using IRS form 1040 and New York state resident returns must be prepared using New York State Department of Taxation and Finance form IT-201.

43. If the Payroll Section determines, in the course of processing a request for reimbursement, that an error has been made by a staff member in his or her tax return(s), it will issue to the staff member a written notice of corrections to be made to the tax return(s). Staff members should not, however, rely on the

Payroll Section to detect errors; they remain fully responsible for filing correct returns with the tax authorities. Staff members who receive notices of correction are required to certify that they have made the necessary changes to their tax returns and have submitted the corrected returns to the tax authorities. They must return the notification of correction to the Payroll Section along with a copy of the corrected return(s) which they certify have been sent to the tax authorities. The United Nations will not be responsible for any delays in the issuance of tax cheques because of the requirement for returning the correction notification form with a copy of the corrected return(s) to the Payroll Section.

44. In instances when staff members have already filed their returns with the tax authorities before the receipt of a notification of correction from the Payroll Section, they must submit appropriate AMENDED returns to the tax authorities and submit a copy of the amended return(s) to the Payroll Section.

45. The failure of a staff member to return complete and correct copies of tax returns to the Payroll Section within 30 days of the date of a correction notification may result in the suspension of future quarterly tax advance cheques and the recovery of advances already paid.

G. Issuance of final 1997 tax payment cheques

46. Final tax reimbursement cheques will be issued by 3 April 1998 to all staff members who submit complete claims for reimbursement of 1997 income taxes by the deadline of 2 March 1998. Final tax reimbursement cheques for all overseas staff members who submit complete claims for reimbursement of 1997 income taxes by the deadline of 1 April 1998 will be issued by 15 May 1998. Staff members whose advances to pay estimated taxes for 1997 exceeded their entitlements to tax reimbursement for 1997 for both federal and state returns receive no reimbursement cheques. Staff members whose advances to pay estimated taxes for 1997 were less than their entitlement to tax reimbursement for 1997 will receive either one or two reimbursement cheques for each return.

47. When two reimbursement cheques are received for a particular tax return, one of the cheques will be a two-party cheque payable jointly to the staff member and the taxing authority, and the other cheque will be a single-party cheque payable solely to the staff member. The staff member must endorse any two-party cheques and forward them solely to the appropriate tax authority. Two-party cheques payable to a tax authority and a staff member must NEVER, under any circumstances, be deposited into a personal account.

H. Overpayment of tax advances

48. If a staff member has received advances to pay estimated taxes for 1997 from the United Nations which exceed his or her entitlement to reimbursement for the United Nations share of the total tax liability for 1997, the amount of excess reimbursement for 1997 will normally be considered by the United Nations to be estimated tax payments for 1998. The total amount of new advance payments made for 1998 estimated taxes will be reduced accordingly. Such excess amounts

are indicated on the transmittal statement accompanying 1997 reimbursement cheques and/or 1998 advance cheques. Any such excess payments for 1997 will be deducted from the first quarter tax advance cheque for 1998 and, if necessary, from subsequent quarterly tax advance cheques.

49. In such cases, staff members should be aware that they may incur penalties and interest if the total amount of estimated tax payments for 1998 are significantly underpaid as a result of the reduction in the 1998 advance cheques issued by the United Nations. Staff members will need either to designate on their 1997 tax returns a portion of any 1997 overpayment(s) due as an estimated payment for 1998 and/or to make additional estimated tax payments for 1998 directly. Staff members paying self-employment taxes on United Nations earnings should pay particular attention to the effect of any United Nations overpayment of 1997 federal estimated taxes on payments credited to their 1998 federal taxpayer account.

50. In certain instances, United Nations advances received to pay estimated taxes for 1997 may have greatly exceeded the staff member's total taxes due and the staff member is eligible for an unusually large refund from the tax authority. Unusually large refunds are normally considered to be overpayments of 1997 estimated taxes in excess of twice the amount of 1997 income taxes due on United Nations earnings. In these instances, most or all of the potential refund is due to and payable to the United Nations, and this excess reimbursement for 1997 by the United Nations cannot be recovered in a reasonable time by the normal method of reducing the staff member's 1998 tax advances. In such circumstances the staff member must request a full refund on her or his 1997 tax return, endorse the refund cheque to the United Nations when it is received and return it to the Payroll Section. The Payroll Section will then issue another cheque payable to the staff member for whatever portion of the total 1997 refund was not due to the United Nations. Any such unusually large refunds from a tax authority, which are due to a significant overpayment of tax advances by the United Nations and which are not returned to the Payroll Section within 90 days of the required filing date of the tax return, will be subject to immediate recovery from salary or final termination payments. A staff member who is uncertain whether a large refund from a tax authority must be treated in this fashion should consult with the Payroll Section.

I. Timely filing of tax returns

51. Whether or not United Nations final reimbursement cheques are received by the IRS local filing deadline of 15 April 1998, staff members should file their returns on time with the appropriate tax authorities, unless they have filed a request for an extension to the deadline or serve outside the United States and are eligible to file on 15 June 1998, as discussed in paragraph 72 below. Staff members serving outside the United States should file their federal income tax returns by the overseas filing deadline of 15 June 1998 or apply for an extension of time to file. This will avoid the substantial penalties for failure to file the tax return within the time prescribed by law. If the tax return is filed without total payment, IRS and other tax authorities will levy a charge for the failure to pay the tax or portion thereof when due. Staff members may wish to refer to IRS Notice 746 (rev.10-97) for further information

about notice, penalties and interest. The United Nations will not pay any late filing penalties under any circumstances.

52. In this connection, the staff member is responsible for his or her share of the tax due and any interest and penalty related thereto. If, despite full compliance by the staff member with the procedures set out in the present circular, the United Nations cheques were not received or were not received in a timely fashion, a claim for reimbursement of any late payment interest and penalties levied will be considered in accordance with the provisions of paragraph 22 above.

III. ADVANCES FOR ESTIMATED FEDERAL, NEW YORK, WASHINGTON, D.C., VIRGINIA OR MARYLAND, AND NEW YORK CITY OR YONKERS INCOME TAXES FOR CALENDAR YEAR 1998

53. A staff member who will be liable to pay federal, state or municipal income taxes for 1998 is required to file, by 15 April 1998, a declaration of estimated tax on his or her estimated 1998 income, including salary and emoluments to be received from the United Nations. Instructions regarding the filing of the declaration of estimated income tax, showing how and when payments are to be made, can be found on IRS tax form 1040-ES, New York tax form IT-2105, New Jersey tax form NJ-1040ES, and Connecticut form CT-1040ES.

54. Staff members should be aware that, in order to avoid the penalty for underpayment of estimated taxes for 1998, in most circumstances they will be required to pay in equal quarterly instalments as estimates of their 1998 federal tax at least the lesser of: (a) 100 per cent of their actual 1997 tax liability (including the self-employment tax); or (b) 90 per cent of their estimated 1998 tax liability (including the self-employment tax (Social Security contributions) on United Nations taxable earnings).

55. IT IS THE RESPONSIBILITY OF STAFF MEMBERS TO INCLUDE ON THEIR ESTIMATED TAX FORMS, ESTIMATES OF ADDITIONAL TAXABLE INCOME FROM SOURCES OTHER THAN THE UNITED NATIONS AND TO PAY THE ESTIMATED TAX DUE THEREON, INCLUDING THEIR SHARE OF SELF-EMPLOYMENT TAX (SOCIAL SECURITY CONTRIBUTIONS).

56. The United Nations is prepared to assist staff members to meet their estimated tax obligations on United Nations income. To facilitate the payment of estimated taxes, quarterly advances are issued to staff members on request and under the conditions prescribed below:

(a) A request for the issuance of advances to pay 1998 estimated income taxes is made by completing the appropriate section of form F.65 (Request for settlement of income taxes), normally completed at the same time as the request for the 1997 final tax reimbursements;

(b) No advances will be issued to pay 1998 estimated income taxes to any staff member who has received advances to pay 1997 estimated income taxes but who has not filed a completed tax form for 1997;

(c) No advances will be issued to staff members who are working under an initial appointment contract with the United Nations which is less than six months. The United Nations will be prepared to reimburse any penalty incurred by the staff members related to underpayment of estimated taxes on such United Nations income;

(d) Staff members who have separated from the United Nations will receive no additional advances. In some instances, retiring staff members who joined the Organization before 1 January 1980 will receive taxable lump-sum pension payments or other taxable distributions that will require additional estimated payments to be made to taxing authorities. The United Nations will not make further tax advances in these cases but will be prepared to reimburse any penalty incurred by the staff members related to the reimbursable portion of the United Nations payments;

(e) Advances may be reduced or eliminated for staff members on mission or assignment outside the United States who are likely to qualify for the foreign income exclusion discussed in paragraphs 74 to 80 below. Should it be necessary, the United Nations will reimburse any resulting penalty incurred by the staff members related to underpayment of estimated taxes on United Nations income;

(f) The amounts of the estimated tax advances issued by the United Nations will be determined by the Payroll Section; they will normally be based either on earnings received from the United Nations in 1998 or on the amount of taxes paid on United Nations income for the full year 1997 plus the United Nations portion of the Social Security (self-employment) taxes expected to be paid for 1998, if any;

(g) All tax advances issued during 1998 will be applied against the amount finally determined as reimbursable by the United Nations for the year 1998.

57. Estimated taxes are payable to the tax authorities in four quarterly instalments due on 15 April 1998, 15 June 1998, 15 September 1998 and 15 January 1999. Advances for the first quarterly instalment of the 1998 taxes will be issued by 3 April 1998, and those for subsequent quarterly payments will be issued by 5 June 1998, 4 September 1998 and 4 January 1999.

58. In 1995, the United Nations changed the procedures for the payment of advances to IRS for estimated federal taxes. In lieu of individual cheques for federal tax advances, the United Nations makes a direct deposit to IRS of regularly scheduled quarterly advances of federal estimated tax.

59. For most staff members paying taxes to the United States, tax advances granted are deposited directly with IRS for credit to the staff member's individual accounts as estimated payments received. Staff members who have not filed their requests for 1998 advances with the Payroll Section by the Headquarters deadline of 2 March 1998 may receive their first advance for estimated federal taxes for 1998 by cheque rather than direct deposit. However, in these instances, any subsequent advances in 1998 for federal estimated taxes will normally be made by direct deposit.

60. All advances for New York or other state/city estimated taxes will continue to be made by two-party cheque, payable jointly to the staff member and the tax authority. These state/city cheques must continue to be endorsed by the staff member and sent promptly with the proper form to the appropriate tax authority.

61. The United Nations is currently able to issue advances by two-party cheques only for federal and New York State taxes. Any advances for Washington, D.C., Virginia or Maryland state/city estimated taxes will be made by single-party cheques. These state/city single-party cheques must be endorsed by the staff member and sent promptly with the proper form to the appropriate state/local tax authority. The United Nations does not issue advances for estimated taxes for states other than New York, Washington, D.C., Virginia and Maryland, but may reimburse any late/underpayment of estimated taxes penalties and related interest that may be levied by other state tax authorities as a consequence.

62. Staff members payrolled at Headquarters whose tax advance payments for estimated federal taxes in 1997 were made by a direct deposit to IRS will be notified of the amount of the direct deposit on the 1997 statement of taxable earnings.

63. Staff members whose tax advance payments for the United Nations share of their estimated federal taxes are made by direct deposit with IRS will, in many cases, still have to make additional estimated tax payments directly to IRS each quarter, using IRS form 1040-ES payment vouchers. Staff members who are United States citizens and are thus required to pay Social Security contributions on their United Nations earnings will need to make estimated federal tax payments for their own share of Social Security (self-employment) taxes due and may be penalized for underpayment of estimated taxes if they do not. All staff members with taxable income from sources other than the United Nations may need to make additional estimated federal tax payments each quarter as well.

IV. SOCIAL SECURITY CONTRIBUTIONS (SELF-EMPLOYMENT TAXES)

64. It is mandatory that all United States citizens report any self-employment income and pay the appropriate self-employment tax. United States citizens (but not resident aliens - green card holders - who have signed the waiver of immunity) who are serving in the United States have Social Security coverage while employed by the United Nations. United States citizens serving abroad do not, except as indicated in paragraphs 91 and 92, have Social Security coverage; they are neither subject to self-employment tax nor can they obtain Social Security coverage by voluntary payments.

65. United States citizens working for the United Nations and serving in the United States are taxed on United Nations earnings AS IF THEY WERE self-employed. Their Social Security contribution on the gross amount of United Nations taxable income for 1997 must be calculated using IRS Schedule SE (Self-employment Tax). This does not imply, however, that United Nations emoluments should be reported on IRS Schedule C (see para. 34).

66. The General Assembly has approved payment of the difference between the total amount of self-employment (Social Security) tax United States citizens are

required to pay as United Nations staff and the amount they would have to pay themselves as employees of a taxable employer in the United States. The United Nations will normally reimburse one half of the self-employment tax due on the United Nations taxable earnings as calculated on IRS Schedule SE.

67. United States citizens employed by the United Nations in the United States must complete Schedule SE (Self-employment Tax) as part of their federal form 1040 to report their United Nations income. An adjustment to income for self-employment taxes due is allowed on the staff member's federal return and on some state returns as well. The amount of the adjustment to income is one half of the total self-employment tax reported on Schedule SE. This adjustment to income must be reported on line 26 of IRS form 1040 and, if applicable, on line 17 of New York state forms IT-201 and IT-203.

68. An individual's total estimated tax is defined as the sum of his or her estimated income tax and estimated self-employment tax. This means that a United States citizen employed by the United Nations in the United States is required to pay her or his self-employment tax on a quarterly basis. The payment of any balance of the self-employment tax in respect of the year 1997 will be due on or before 15 April 1998, together with the federal income tax return.

69. Application for reimbursement of the United Nations portion of Social Security contributions (self-employment tax) owed is made by completing form F.65 (Request for settlement of income taxes) and attaching a completed copy of federal tax Schedule SE with the submitted tax return. The amount due from the United Nations in respect of Social Security contributions (self-employment tax) is automatically included in the quarterly advances issued by the United Nations for payment of estimated United States federal income tax. The amount of self-employment tax included in the quarterly advances will be specifically indicated on the transmittal statement. Quarterly payments by the staff members for their own share of self-employment taxes should normally equal the amounts paid by the United Nations.

V. SPECIAL PROVISIONS AND PROCEDURES APPLICABLE TO STAFF MEMBERS ASSIGNED TO A UNITED NATIONS OFFICE OUTSIDE THE UNITED STATES DURING 1996 OR 1997 OR 1998

A. General comments

70. The United States tax regulations for taxpayers who are or have been outside the United States recently for long periods of time are especially complicated; United Nations tax reimbursement procedures necessarily reflect that complexity. Staff members with questions about these procedures, particularly those currently stationed outside the United States, should not hesitate to seek assistance from the Payroll Section by letter, telephone (212-963-2949), fax (212-963-4184), cc:Mail (Unit Tax) or Internet (tax@un.org).

71. Staff members who are stationed outside the United States on or after 1 February 1998 are expected to meet the deadlines and requirements discussed in the following paragraphs. To the maximum extent possible, the deadlines and

other requirements have been designed to allow such staff members additional time to comply with them. Staff members who are unable for any reason to comply with the filing deadlines or other requirements must notify the Payroll Section promptly and provide a written explanation of the circumstances.

B. Filing deadlines

72. IRS grants taxpayers who are physically outside the United States on 15 April 1998 an automatic extension to 15 June 1998 for the filing of income tax returns for 1997, in recognition of the difficulties that such taxpayers may encounter in meeting the 15 April deadline. This extension to file is granted automatically, but a written statement certifying that the staff member is outside the United States must be attached to the return. Interest and late payment penalties are charged on any tax payments owing and received after 15 April 1998. Please note that state tax authorities do not normally grant an automatic extension of time to file for overseas taxpayers. Staff members applying for an extension to file 1997 federal income tax returns have to apply separately for extensions to file any required state returns.

73. The United Nations takes this automatic filing extension into consideration by granting those staff members serving outside the United States on or after 1 February 1998 an additional month in which to submit their request for settlement. These staff members should submit a claim for tax reimbursement as soon as possible, but NOT LATER THAN 1 APRIL 1998. The United Nations will pay any late payment and/or underpayment interest and penalties that may have accrued as a result of this extension, either to the date of payment of any unpaid taxes on United Nations income or to 15 June 1998, whichever is earlier. The United Nations will not pay any late filing penalties under any circumstances.

C. Foreign earned income and housing cost exclusions

74. In certain circumstances, the federal government and many states allow some or all income earned outside the United States to be excluded from total income before it is taxed. A staff member meeting either the PHYSICAL PRESENCE TEST or the BONA FIDE RESIDENCE TEST as follows must elect to exclude in one or more taxable years foreign earned income attributable to the period of residence outside the United States:

(a) To qualify for this foreign earned income exclusion under the PHYSICAL PRESENCE TEST, a staff member must be physically outside the United States for at least 330 full days during any period of 365 consecutive days. A full day means the 24-hour period that starts at midnight. The 330 full days may be interrupted by periods in the United States;

(b) Alternatively, to qualify for this foreign earned income exclusion under the BONA FIDE RESIDENCE TEST, the staff member must, in addition to being either a United States citizen or a United States resident alien who is a national of a country with which the United States has an income tax treaty in effect, be a BONA FIDE resident of a foreign country, or countries, for an

uninterrupted period that includes a complete tax year, 1 January through 31 December. The determination whether a staff member is a BONA FIDE resident of a foreign country involves his or her intention about the length and nature of the stay. Generally, if a staff member goes to a foreign country for a definite, temporary purpose and returns to the United States after it is accomplished, she or he is not a BONA FIDE resident of that country. If accomplishing the purpose requires an extended, indefinite stay, and a staff member makes his or her home in the foreign country, he or she may qualify as a BONA FIDE resident.

75. Most staff members on mission who qualify for the foreign income exclusion do so under the PHYSICAL PRESENCE TEST because they have been on assignment for the United Nations outside the United States for 330 days during some consecutive 365-day period. Some staff members, who have not yet been outside the United States long enough by early 1998 to qualify for the exclusion, are likely to qualify later in 1998 when their assignment has carried on for a year or so. The specific 365-day consecutive period during which a staff member is outside the United States for at least 330 full days is the QUALIFYING PERIOD for the foreign income exclusion. Very often the QUALIFYING PERIOD will cut across two calendar years and will therefore affect the staff member's tax returns for both years.

76. Staff members who have completed an assignment of more than 330 days outside the United States, or who are likely to do so by the end of 1998, should contact the Payroll Section to see if they are qualified or will be qualified to claim the foreign income exclusion. Staff members who have been on mission or assignment outside the United States during 1996, 1997 or 1998 must complete form F.65/A as a supplement to form F.65 (Request for settlement of income taxes) in order to help the Payroll Section in determining whether or not staff members have qualified or are likely to qualify for the exclusion.

77. The maximum amount of foreign income which can be excluded is $70,000 per year for a staff member whose QUALIFYING PERIOD outside the United States is the full 12 months of the tax year. In most cases, the amount of the maximum foreign income exclusion for a particular tax year is reduced in proportion to the number of days in a staff member's QUALIFYING PERIOD that fall within that tax year.

78. Some staff members who qualify for the general foreign earned income exclusion will also qualify for excluding and/or deducting an additional amount based upon foreign housing costs. Staff members who are eligible (see IRS form 2555 instructions for further details) must take the full housing cost exclusions and/or deductions permissible. These housing expenses include rent, utilities (other than telephone charges), real and personal property insurance, non-refundable fees paid to obtain a lease, rental of furniture and accessories, residential parking and household repairs.

79. If a staff member qualifies for federal income tax purposes for the foreign income exclusion for United Nations income earned outside the United States, such income can and must also be excluded from New York State, Connecticut, New York City and Yonkers income, if applicable. There is no foreign income exclusion allowed, however, as a reduction to New Jersey income.

/...

80. In calculating a staff member's tax reimbursement with respect to United Nations income, any foreign income exclusion available and any housing costs exclusion or deduction will be applied against the staff member's United Nations earnings to the extent that these deductions resulted from the period of his or her service with the Organization.

D. Filing procedures for staff members who have qualified for or are likely to qualify for foreign income exclusion for 1997

81. Staff members who by 15 April 1998 already qualify for a foreign income exclusion for part or all of 1997, because the end of their QUALIFYING PERIOD has already been reached, must claim the exclusion for 1997 by completing IRS form 2555, "Foreign earned income", and including it with their completed federal tax return. All federal tax returns which include IRS form 2555 (including amended returns) must be sent to the Internal Revenue Service Center, Philadelphia, PA 19255, no matter what IRS filing centre is normally used.

82. Staff members on mission or assignment outside the United States since 1997, who have not yet qualified for the foreign income exclusion but who think it likely that they will be outside the United States for 330 days during a QUALIFYING PERIOD that will end between 15 April 1998 and 30 September 1998, must take advantage of the IRS provision that allows them to postpone filing their 1997 tax returns until such time as they expect to qualify for the foreign income exclusion for some portion of 1997.

83. Staff members postponing their tax filing for 1997 for this reason who anticipate they will not qualify for the foreign income exclusion by 15 June 1998 (the extended filing date automatically granted by the IRS to taxpayers physically out of the United States on 15 April) should file IRS form 2350, "Application for extension of time to file U.S. Income Tax Return". This form 2350 should be sent to the Internal Revenue Service Center, Philadelphia, PA 19255 no later than 15 June 1998. Staff members must also notify the Payroll Section that they have postponed filing with IRS and accordingly will not be able to meet the Payroll Section's 1 April 1998 deadline for submission of settlement claims for 1997 and will, thereby, be exempt from paragraph 40 of this circular.

84. Staff members who qualified for the foreign income exclusion for 1997 may in some cases have received tax advances for 1997 substantially in excess of the United Nations share of their total tax liabilities. Staff members in this situation should refer to paragraphs 48 to 50 on overpayments of tax advances.

E. Requirements for amended tax returns in certain circumstances

85. Staff members on mission or assignment outside the United States in 1998 who have not yet qualified for the foreign income exclusion for 1997, and who do not expect to qualify by 30 September 1998, must submit their settlement claim for 1997 to the Payroll Section by the regular deadline of 1 April 1998 and file their returns for 1997 on time with the taxing authorities. Should they

subsequently qualify for the foreign income exclusion with a QUALIFYING PERIOD that includes any portion of 1997, an amended return or returns for 1997 must be filed with the tax authorities within 90 days of the end of the QUALIFYING PERIOD.

86. Similarly, staff members who were on a mission or assignment outside the United States which qualified them for the foreign income exclusion with a QUALIFYING PERIOD that included part or all of 1996 or any prior tax year and who have not already claimed the exclusion on that year's income tax return(s) must file an amended return or returns with the applicable tax authorities within 90 days requesting a refund.

87. A copy of any amended return(s) to claim the foreign income exclusion must be submitted to the Payroll Section at the time of the filing with the tax authorities. Since the foreign income exclusion on returns amended for this reason relates to United Nations income for which the United Nations has already provided reimbursement, most or all of the amount eventually received as a refund by the staff member as a result of the filing of the amended return(s) will be due to the United Nations. Upon receipt of the refund cheque, staff members must within 30 days bring or send it to the Payroll Section for settlement of the balance due to the United Nations.

88. If it is determined by the Payroll Section that a staff member has qualified for the foreign income exclusion for a past year, which would require the staff member to file an amended return for that year, a notification will be sent to the staff member informing him or her of the need to file the amended return(s). If, after 90 days following the date of the notification, the staff member has not submitted a copy of the properly amended return as filed with the tax authorities, the amount of tax reimbursement made by the United Nations for that year will be RECOVERED FROM SALARY starting the next month.

F. Tax advances for staff members on mission or assignment outside the United States

89. Tax advances for 1998 for staff members who have qualified or are likely to qualify for the foreign income exclusion in 1998 will be made based only on any estimated United Nations income in excess of the expected exclusion. If for any reason the staff member does not later qualify for the exclusion, the United Nations will, in addition to reimbursing the tax actually due, pay any penalties due for the underpayment of the United Nations share of estimated taxes due.

90. Staff members who are newly assigned in 1998 to missions or offices outside the United States for a period of six months or longer must notify the Payroll Section of their assignments prior to their departures. No further tax advances will be made to staff members who begin a six-month or longer assignment outside the United States prior to 14 August 1998. Staff members who returned in 1997 from assignments outside the United States should notify the Payroll Section in order to determine if 1998 quarterly estimated tax cheques need to be reinstated or increased.

G. Special provisions governing Social Security

91. United States citizens serving abroad (whether or not they qualify for the foreign income exclusion) do not have Social Security coverage and generally pay no self-employment taxes. However, to the extent that they spend time in the United States, whether on duty or on leave, their earnings for each such period are subject to the self-employment tax, which will be partially reimbursed by the United Nations in accordance with paragraphs 65 to 68 above.

92. The Social Security contribution (earnings subject to self-employment tax) for each such period should be calculated by multiplying the number of days spent in the United States (including the days of arrival and departure) by the daily rate of remuneration (calculated as a fraction of the then prevailing monthly rate), consisting of gross base salary, post adjustment and any salary allowances paid during the applicable period. The minimum amount of income that must be reported for self-employment/Social Security purposes in any year is $400.

VI. SPECIAL PROVISIONS RELATING TO STAFF MEMBERS WHO HAVE ALREADY SEPARATED FROM THE UNITED NATIONS OR WHO ARE EXPECTING TO SEPARATE FROM THE UNITED NATIONS IN 1998

93. When a staff member leaves the Organization for any reason, he or she is still required to follow the procedures for requesting tax reimbursement for the last year in which she or he received compensation from the United Nations. Staff members who terminated or received final payment during 1997 are required to file the application forms with copies of their 1997 returns by the normal 1998 deadlines.

94. Staff members payrolled outside Headquarters must inform the Payroll Section in New York of the date of their separation from the Organization in advance.

95. When a staff member who has received tax advances leaves the Organization before the end of a year, the Payroll Section estimates the amount of reimbursement for taxes owed to the staff member for the partial year worked and compares it to the amount of advances already received. If the amount of advances already received exceeds the estimated reimbursements owed, the difference is subtracted from the staff member's final termination payment. Staff members who plan to leave the Organization and who wish to avoid such a deduction from their final payment should consult the Payroll Section as soon as possible to reduce the amount of tax advances they will otherwise receive.

96. United Nations Joint Staff Pension Fund (UNJSPF) payments to retiring staff members may include full or partial lump-sum distributions, which include the staff member's own contributions to the Fund, the Organization's contributions and interest earned. The Organization's contributions, a portion of the staff member's contributions and interest earned are taxable income to the staff member.

97. UNJSPF payments to separating staff members who are not retiring may include full or partial withdrawal settlements, which include the staff member's own contributions to the Fund, the Organization's contributions in some cases, and interest earned. The Organization's contributions, if any, and interest earned are taxable income to the staff member.

98. The taxes on these UNJSPF payments may or may not be reimbursed by the United Nations, depending on the staff member's period of service. Retiring staff members who joined the Organization prior to 1 January 1980 are entitled to receive reimbursement for income taxes paid on partial or full lump-sum pension payments and withdrawal settlements received. Qualified staff members who wish such tax reimbursement from the United Nations for lump-sum payments should make sure to include these payments as part of net income on their tax returns in the year the payment is received. The United Nations will not reimburse any future taxes payable on such distributions if the income tax liability for these amounts is deferred to future years because the staff member has "rolled over" the payments into another qualifying pension plan or an IRA account. Staff members should not use IRS form 4972 to calculate the amount of tax on a partial lump-sum pension payment. Any claim for reimbursement of income taxes where the tax on a partial lump-sum payment is calculated on IRS form 4972 will be returned to the staff member for correction.

99. The General Assembly, in resolution 34/165 of 17 December 1979, decided that staff members joining the United Nations after 1 January 1980 would not be entitled to receive reimbursement for income taxes paid on partial or full lump-sum payments and withdrawal settlements received. Such staff members, who do not qualify for reimbursement, may wish to "roll over" lump-sum pension payments within 60 days of receipt into another qualifying pension fund or into an IRA account, so that taxes on the payments are deferred until distributions are received in later years.

100. Separating staff members who are members of the Pension Fund receive a letter from the secretariat of UNJSPF which provides the details of their contributions and United Nations payments. Staff members must submit a copy of this letter to the Payroll Section at Headquarters and to the finance office issuing their statement of taxable earnings by 31 December, so that the taxable portion of their distributions can be determined and the correct amounts incorporated into their statement of taxable earnings. Staff members who have become permanent residents of the United States after having joined the United Nations must also provide a copy of the personnel action form (P.5) showing the date they signed the Waiver of Privileges and Immunities of the United Nations. It is the personal responsibility of separating staff members to inform the appropriate offices of any pension-related information that may be relevant to the preparation of their statements of taxable earnings. Partial or full lump-sum payments and withdrawal settlements pertaining to the period of service prior to signing the Waiver are not taxable and will not be included as part of the taxable portion of pension lump-sum payments. If the statement of taxable earnings does not contain the taxable portion of any lump-sum or settlement payments received, a staff member is nonetheless required to include the correct amount in his or her total of taxable income reported to the tax authorities. Requests for reimbursement for taxes will not be processed for separated staff

members if the Payroll Section has not previously received a copy of the separation benefits letter from the secretariat of UNJSPF.

101. Staff members who have separated from the United Nations will receive no further tax advances. Taxable lump-sum or withdrawal settlement payments will often require additional estimated tax payments to be made to avoid penalties. The United Nations will not make additional advances for such separation distributions but will be prepared to reimburse any late payment and/or underpayment penalty and interest incurred by the staff members related to the reimbursable portion of the United Nations payments.

UNITED NATIONS

REQUEST FOR SETTLEMENT OF INCOME TAXES

To: PAYROLL SECTION, Room S-1830, Office of Programme Planning, Budget and Accounts, U.N.

Name: _____ (Last) _____ (First) _____ (M.I.) Index no. _____ (Mandatory) Social Security no.: _____ (Mandatory)

Visa status:
[ ] U.S. citizen since at least 1 January 1997 (Visa status "U")
[ ] U.S. permanent resident since at least 1 January 1997 and have signed the "Waiver" (Visa status "W")
[ ] Residency/citizenship status changed from _____ to _____, effective date _____ (day/month/year)

Duty status:
[ ] Active staff member at time claim for reimbursement submitted to Payroll Section
[ ] Separated staff member as at _____ (day/month/year)
[ ] Retired staff member as at _____ (day/month/year)
[ ] Other, please explain _____ (SLWOP/SLWFP/ETC.), effective date _____ (day/month/year)

Spouse has United Nations earnings subject to income Tax Reimbursement [ ] Yes [ ] No

If Yes, name of spouse: _____ Index no. _____ (Mandatory, if Yes) Social Security no. _____ (Mandatory, if Yes)

Mailing address: _____
(Please provide address where you can be contacted with greatest certainty)

Telephone number during business hours, if not active staff member: _____

UN/UNDP/UNICEF Department or Office: _____ e-mail address: _____
Mandatory for active staff members; please adhere to United Nations naming conventions

Room no.: _____ Telephone/Extension no.: _____
Mandatory for active staff members; please adhere to building naming conventions

Check one or both boxes

[ ] A. I am requesting settlement of 1997 income taxes. *(Complete numbers 1 to 12 below.)*

[ ] B. I am requesting advances to pay 1998 estimated income taxes. *(Complete numbers 1 to 5 and numbers 13 to 17 below.)*

SECTION I - To be completed by all staff members

In consideration of any tax payments made to me, *I hereby certify* and give the following undertakings:

1 (a) I am, or have been assigned to a United Nations office outside the United States during 1996, 1997 or 1998. [ ] Yes [ ] No

(b) If I have checked "Yes", I have completed and attached form F.65/A. [ ] Yes [ ] No

[ ] 2. I certify that any cheques made payable jointly to me and to a taxing authority (*two-party cheques*) received from the United Nations in response to my requests for tax advances or reimbursements have been or will be transmitted solely to the tax authorities named on the cheques to meet my income tax obligations and will *never be deposited into a personal account*.

[ ] 3. I certify that I will *provide* the United Nations, upon request, with acceptable *proof* of taxes paid or other documents or information as may be required to verify my tax liabilities.

[ ] 4. I certify that I will *refund* to the United Nations any *overpayment* of tax reimbursements or advances, together with any interest received as a result of any such overpayment made by the United Nations.

[ ] 5. I certify that any settlements which I have received from the United Nations for the purpose of meeting income tax liabilities of previous years have been paid by me to the appropriate tax authorities and that no part of such money has been refunded to me by the income tax authorities which I have not refunded to the United Nations.

SECTION II - To be completed by all staff members requesting settlement for 1997 income taxes

[ ] 6. I certify that the signed copies of my income tax returns for 1997, which are attached, are *true, correct and complete copies* of final returns, that they correctly reflect my tax liabilities for 1997 and that they are the basis on which settlement for 1997 taxes are requested. If my request for settlement includes tax returns from states other than New York, New Jersey or Connecticut, or for municipal authorities other than New York City or Yonkers, I have attached to this application the tax rates and relevant instructions issued by the tax authorities.

[ ] 7. I certify that, as a United States citizen, I am *subject to United States self-employment tax* on my United Nations earnings and that I am entitled to the difference between the amount of the Social Security tax I am required to pay as a United Nations staff member and the amount I would have to pay as an employee of a taxable employer. I have reported my self-employment tax on my United States Income Tax Form 1040, and I have attached to my return a copy of Schedule SE.

[ ] 8. I certify that I have *minimized my income tax* for 1997 by utilizing all exemptions, adjustments to income and deductions to which I am entitled, including the *itemizing of deductions* if they exceed the standard deduction allowable.

[ ] 9. I certify that if I have received a United Nations dependency allowance for relative(s) residing in the United States, I have *claimed these relative(s) as dependant(s)* on my income tax returns.

[ ] 10. I certify that I will *notify* the United Nations within 30 days if for any reason it is necessary for me to file an *income tax return which is different* from the returns I have herewith submitted and will *furnish* a copy of the new return to the United Nations.

[ ] 11. I certify that I will *notify* the United Nations within 30 days of any *amended returns* subsequently filed or any change in my tax liability which might require adjustment of the tax payments received in any year.

[ ] 12. I have completed in full, signed, dated currently and attached an *ORIGINAL* of form F.243 (12-97).

SECTION III - To be completed by all staff members requesting advances to pay 1998 estimated taxes

13. I request advances to pay the following estimated taxes for 1998:

[ ] Federal [ ] Social Security/self-employment [ ] State/city

14. I expect to itemize deductions in 1998. [ ] Yes [ ] No

If I have checked "Yes", my estimated total deductions for 1998 are:

Federal $_____ State/city $_____

15. My own (and, if applicable, my spouse's) total outside taxable income in 1998, other than United Nations income, is estimated to be: $_____.

16. Total number of federal exemptions that will be claimed in 1998, including myself will be: _____.

17. I have moved into or out of New York State or New York City or Yonkers during 1998. [ ] Yes [ ] No

If I have checked "Yes", the date of my move was _____ (day/month/year) and I moved from_____

to _____.

ALL INFORMATION CONTAINED HEREIN CERTIFIED TRUE AND CORRECT.

Date: _____ (day/month/year) Signature: _____

UNITED NATIONS

REQUEST FOR SETTLEMENT OF INCOME TAXES:
SUPPLEMENTARY INFORMATION TO FORM F.65
To be completed by staff members on mission or assignment outside the U.S. during 1996, 1997 and/or 1998

Name: _____ Index no.: _____

Staff members who have been on mission or assignment outside the United States for a substantial period may or may not qualify for a provision of the taxing authorities of the U.S. federal government and some states which allows as much as $70,000 per year of foreign earned income to be excluded from a taxpayer's taxable income in some circumstances.

Detailed information about the exclusion of foreign earned income can be found in the INFORMATION CIRCULAR from the Controller on PAYMENT OF INCOME TAXES and the instructions for IRS form 2555, which must be completed and attached to the tax returns of staff members who qualify for the exclusion.

It is necessary to complete this form in order to help the Payroll Unit to determine whether or not you have already qualified or are likely to qualify for the foreign earned income exclusion for tax years 1997 and/or 1998.

The data for 1997 are also essential for U.S. citizens who, while on assignment outside the United States, are subject to self-employment taxes to the extent that they spend time in the United States, whether on duty or on leave.

[ ] I am currently outside the United States on mission or assignment. My most likely return date to an assignment in the United States is: _____ (day/month/year)

[ ] I have indicated below each different period from 1 January 1996 to the present during which I was outside the United States, and I have attached an additional piece of paper for more entries, if necessary.

Date departed from U.S _____ (day/month/year) Date returned to U.S. _____ (day/month/year)

Date departed from U.S. _____ (day/month/year) Date returned to U.S. _____ (day/month/year)

Date departed from U.S. _____ (day/month/year) Date returned to U.S. _____ (day/month/year)

Date departed from U.S. _____ (day/month/year) Date returned to U.S. _____ (day/month/year)

Date departed from U.S. _____ (day/month/year) Date returned to U.S. _____ (day/month/year)

Date departed from U.S. _____ (day/month/year) Date returned to U.S. _____ (day/month/year)

Date departed from U.S. _____ (day/month/year) Date returned to U.S. _____ (day/month/year)

CERTIFIED TRUE AND CORRECT

Date: _____ (day/month/year) Signature: _____

CONSENT FOR THE INTERNAL REVENUE SERVICE TO DISCLOSE TAX RETURN INFORMATION TO THE UNITED NATIONS

Information contained in United States federal income tax returns is confidential and, except as authorized by the Internal Revenue Code, may not be disclosed to any person. Taxpayers may authorize the Internal Revenue Service to release this confidential tax return information to persons otherwise not entitled to receive such information.

The purpose of this consent is to authorize the Internal Revenue Service to disclose certain confidential tax information to the United Nations to assist the United Nations in verifying the United States income taxes you paid on your earnings from the United Nations. The United Nations will use this information in connection with its programme of reimbursing income taxes paid on United Nations emoluments, pursuant to staff regulation 3.3(f). The Internal Revenue Service has no involvement in such verification aside from processing any consents received from taxpayers and disclosing information in accordance with the terms of such consents. The United Nations will pay the fees incurred in processing the present consent.

You may revoke the present consent by writing to the Internal Revenue Service at:

Internal Revenue Service
1040 Waverly Avenue
Holtsville, NY 11742
Attn: Photo Disclosure
Stop 532

No consent will be honoured by the Internal Revenue Service if a written revocation is processed at the designated address prior to a disclosure being made.

CONSENT BY STAFF MEMBER

I, _____ hereby authorize
NAME OF STAFF MEMBER

the Internal Revenue Service to disclose to the United Nations tax information including a transcript of my Federal income tax account(s) for 1997/1996/1995/1994. The return(s) was/were filed under the name(s) of
(Cross out only those year(s) during which you were NOT a United Nations staff member.)

_____
NAME(S) UNDER WHICH 1997 IRS FORM 1040 FILED

at _____
ADDRESS AS ON 1997 IRS FORM 1040 FILED

showing my Social Security Number _____ and that of my spouse _____.
IF APPLICABLE

If I revoke this consent, I authorize the Internal Revenue Service to disclose a copy of my revocation, or the fact that I have revoked, to the United Nations.

I request the Internal Revenue Service to transmit the above information to:

United Nations
New York, N.Y. 10017

Signature*: _____ **Date:** _____
MONTH/DAY/YEAR

***Even if the tax return is a joint one, this form need only be signed by the staff member concerned.**

INSTRUCTIONS: *Please fill out the form above by printing you name, the name(s) under which your return was filed, your current address and social security number(s) in the appropriate blanks. If you were not a staff member of the United Nations during any of the four years listed on the third line, you may cross out that/those year(s), but make no other changes or notations on the form. Complete this form in pen. Do not use pencil. Sign and date the form at the bottom, making sure that you follow the format shown, that is,* ***"MONTH/DAY/YEAR"****. YOU MUST RETURN THIS FORM WITH AN* ***ORIGINAL*** *SIGNATURE AND DATE.* ***COPIES OF THIS FORM ARE NOT ACCEPTABLE****.*

UNITED
NATIONS

ST

Secretariat

ST/IC/1998/8
19 January 1998

INFORMATION CIRCULAR*

To: Members of the staff at Headquarters

From: The Assistant Secretary-General for Human Resources Management

Subject: REVISED SALARY SCALES FOR STAFF IN THE GENERAL SERVICE, LANGUAGE TEACHER, PUBLIC INFORMATION ASSISTANT, SECURITY SERVICE AND TRADES AND CRAFTS CATEGORIES AT HEADQUARTERS**

1. The current procedure for effecting interim adjustments to the salary scales for staff in the General Service and related categories at Headquarters calls for an adjustment in the net salaries of such staff by 90 per cent of the movement of the consumer price index (CPI) for New York, whenever the CPI has increased by 5 per cent or more over the level reached at the time of the previous revision of the salary scale, or every 12 months, whichever comes first.

2. The CPI for the month of December 1997 reflects a 2 per cent movement over the December 1996 index. In application of the above-mentioned procedure, the net salaries of staff in the General Service, Language Teacher, Public Information Assistant, Security Service and Trades and Crafts categories will be adjusted upwards by 1.8 per cent, with effect from 1 January 1998.

3. Pursuant to the procedure approved by the International Civil Service Commission (ICSC) at its fifteenth session, which is described in information circular ST/IC/82/48 of 1 July 1982, the dependent child allowance for staff in the General Service and related categories at Headquarters is hereby revised to $1,236 net per annum, effective 1 January 1998. The latter amount represents 3 per cent of the mid-point of the lowest and highest net salaries, that is, G-1, step I and S-7, step IX.

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* The present circular will be in effect until further notice.

** Personnel Manual index No. 3123.

4. The amount of other dependency allowances, that is, dependent spouse, secondary dependant and first dependent child of a single, widowed or divorced staff member, remain unchanged. The amount of the first and second language allowances have been revised, effective 1 January 1998, to $1,596 and $798 net per annum, respectively.

5. The implementation of the revised salary scales, which are contained in the annex to the present circular, will be effective 1 January 1998, and will be reflected in the end of February 1998 payroll.

ANNEX

Salary scales for staff in the General Service, Language Teacher, Public Information Assistant, Security Service and Trades and Crafts categories at Headquarters

A.1 Salary scale for staff in the General Service category at Headquarters

(United States dollars)

Effective 1 January 1998

Level		STEPS I	II	III	IV	V	VI	VII	VIII	IX	X	XI
G-7	(Gross)	49 888	51 869	53 891	55 892	57 893	59 895	62 033	64 180	66 326	68 472	70 619*
	(Gross pension)	48 973	50 897	52 820	54 743	56 667	58 590	60 519	62 520	64 522	66 523	68 525*
	(Total net)	38 917	40 398	41 879	43 360	44 841	46 322	47 803	49 284	50 765	52 246	53 727*
	(Net pension)	38 917	40 398	41 879	43 360	44 841	46 322	47 803	49 284	50 765	52 246	53 727*
	(NPC)	0	0	0	0	0	0	0	0	0	0	0*
G-6	(Gross)	44 859	46 707	48 515	50 323	52 131	53 939	55 747	57 555	59 364	61 257	63 196*
	(Gross pension)	44 179	45 916	47 654	49 391	51 129	52 867	54 604	56 342	58 080	59 817	61 603*
	(Total net)	35 225	36 563	37 901	39 239	40 577	41 915	43 253	44 591	45 929	47 267	48 605*
	(Net pension)	35 225	36 563	37 901	39 239	40 577	41 915	43 253	44 591	45 929	47 267	48 605*
	(NPC)	0	0	0	0	0	0	0	0	0	0	0*
G-5	(Gross)	40 365	42 001	43 638	45 274	46 911	48 547	50 184	51 820	53 457	55 093	56 730*
	(Gross pension)	39 821	41 394	42 967	44 540	46 112	47 685	49 258	50 830	52 403	53 976	55 549*
	(Total net)	31 870	33 081	34 292	35 503	36 714	37 925	39 136	40 347	41 558	42 769	43 980*
	(Net pension)	31 870	33 081	34 292	35 503	36 714	37 925	39 136	40 347	41 558	42 769	43 980*
	(NPC)	0	0	0	0	0	0	0	0	0	0	0*
G-4	(Gross)	36 425	37 847	39 269	40 719	42 199	43 678	45 158	46 638	48 118	49 597	51 077*
	(Gross pension)	35 895	37 317	38 740	40 162	41 584	43 006	44 428	45 850	47 272	48 694	50 116*
	(Total net)	28 847	29 942	31 037	32 132	33 227	34 322	35 417	36 512	37 607	38 702	39 797*
	(Net pension)	28 847	29 942	31 037	32 132	33 227	34 322	35 417	36 512	37 607	38 702	39 797*
	(NPC)	0	0	0	0	0	0	0	0	0	0	0*
G-3	(Gross)	32 853	34 145	35 438	36 730	38 022	39 314	40 631	41 976	43 320	44 665	46 009*
	(Gross pension)	32 324	33 616	34 908	36 201	37 493	38 785	40 077	41 369	42 662	43 954	45 246*
	(Total net)	26 097	27 092	28 087	29 082	30 077	31 072	32 067	33 062	34 057	35 052	36 047*
	(Net pension)	26 097	27 092	28 087	29 082	30 077	31 072	32 067	33 062	34 057	35 052	36 047*
	(NPC)	0	0	0	0	0	0	0	0	0	0	0*
G-2	(Gross)	29 636	30 804	31 971	33 139	34 306	35 474	36 642	37 809	38 977	40 150*	
	(Gross pension)	29 160	30 275	31 442	32 610	33 777	34 945	36 112	37 280	38 447	39 615*	
	(Total net)	23 620	24 519	25 418	26 317	27 216	28 115	29 014	29 913	30 812	31 711*	
	(Net pension)	23 620	24 519	25 418	26 317	27 216	28 115	29 014	29 913	30 812	31 711*	
	(NPC)	0	0	0	0	0	0	0	0	0	0*	
G-1	(Gross)	26 731	27 786	28 840	29 895	30 949	32 004	33 058	34 113	35 168*		
	(Gross pension)	26 399	27 401	28 404	29 406	30 420	31 475	32 529	33 584	34 638*		
	(Total net)	21 383	22 195	23 007	23 819	24 631	25 443	26 255	27 067	27 879*		
	(Net pension)	21 383	22 195	23 007	23 819	24 631	25 443	26 255	27 067	27 879*		
	(NPC)	0	0	0	0	0	0	0	0	0*		

DEPENDENCY ALLOWANCES (US$ net per annum):

Child	1 236
Except for first dependent child of a single, widowed or divorced staff member	3 038
Dependent spouse	3 038
Secondary dependant	1 181

LANGUAGE ALLOWANCES (to be included in pensionable remuneration):

First language	1 596 net per annum
Second language	798 net per annum

Increments: salary increments within the levels shall be awarded annually on the basis of satisfactory service.

* Long-service step:

Step XI at levels G-3 to G-7, step X at level G-2 and step IX at level G-1 are long-service steps.

The qualifying criteria for in-grade increases to the long-service step are as follows:

(a) The staff member should have had at least 20 years of service within the United Nations common system and 5 years of service at the top regular step of the current grade;

(b) The staff member's service should have been satisfactory.

For an explanation of the format of salary scales, please refer to ST/IC/1994/15 and ST/IC/1994/17.

B.1. Salary scale for staff in the Language Teacher category at Headquarters

(United States dollars)

Effective 1 January 1998

Level		STEPS I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII*
LT	(Gross)	51 385	53 139	54 893	56 647	58 401	60 167	62 048	63 929	65 810	67 691	69 572	71 454
	(Gross pension)	50 412	52 098	53 784	55 469	57 155	58 841	60 533	62 267	64 041	65 795	67 549	69 303
	(Total net)	40 025	41 323	42 621	43 919	45 217	46 515	47 813	49 111	50 409	51 707	53 005	54 303
	(Net pension)	40 025	41 323	42 621	43 919	45 217	46 515	47 813	49 111	50 409	51 707	53 005	54 303
	(NPC)	0	0	0	0	0	0	0	0	0	0	0	0

Increments: salary increments shall be awarded annually on the basis of satisfactory service.

Work schedule: The yearly schedule of work consists of three terms of 13 weeks each. There is a summer recess and there are scheduled breaks between terms. Leave taken during the recess and the breaks in excess of the annual leave entitlement provided in the Staff Rules is treated as special leave without pay.

* Long-service step:

The qualifying criteria for in-grade increases to the long-service step are as follows:

(a) The staff member should have had at least 20 years of service within the United Nations common system and 5 years of service at the top regular step of the current grade;

(b) The staff member's service should have been satisfactory.

DEPENDENCY ALLOWANCES (US$ net per annum):

Child	1 236
Except for first dependent child of a single, widowed or divorced staff member	3 038
Dependent spouse	3 038
Secondary dependant	1 181

LANGUAGE ALLOWANCE: not entitled

For an explanation of the format of salary scales, please refer to ST/IC/1994/15 and ST/IC/1994/17.

C.1. Salary scale for staff in the Public Information Assistant and Tour Coordinator/Supervisor category at Headquarters

(United States dollars)

Effective 1 January 1998

Level		STEPS I	II	III	IV	V
Tour Coordinator/Supervisor and Briefing Assistant*	(Gross)	43 930	46 128	48 327	50 526	52 724
	(Gross pension)	43 247	45 360	47 473	49 586	51 699
	(Total net)	34 508	36 135	37 762	39 389	41 016
	(Net pension)	34 508	36 135	37 762	39 389	41 016
	(NPC)	0	0	0	0	0
Public Information Assistant II and Tour Coordinator	(Gross)	38 670	40 311	42 005	43 700	45 395
	(Gross pension)	38 141	39 769	41 398	43 027	44 655
	(Total net)	30 576	31 830	33 084	34 338	35 592
	(Net pension)	30 576	31 830	33 084	34 338	35 592
	(NPC)	0	0	0	0	0
Public Information Assistant I	(Gross)	35 556	37 044			
	(Gross pension)	35 027	36 515			
	(Total net)	28 178	29 324			
	(Net pension)	28 178	29 324			
	(NPC)	0	0			

* Includes Briefing Assistant as at 1 September 1991.

Reserve guides are paid by the day in accordance with the above rates.

Increments: salary increments within the levels shall be effective on the first day of the pay period in which satisfactory service requirements are completed as follows:

Public Information Assistant I 6 months
Public Information Assistant II 12 months

No increments shall be paid in the case of staff members whose service will cease during the month in which the increment would ordinarily have been due.

DEPENDENCY ALLOWANCES (US$ net per annum):

Child	1 236
Except for first dependent child of a single, widowed or divorced staff member	3 038
Dependent spouse	3 038
Secondary dependant	1 181

LANGUAGE ALLOWANCE: not entitled.

For an explanation of the format of salary scales, please refer to ST/IC/1994/15 and ST/IC/1994/17.

.../...

D.1 Salary scale for staff in the Security Service category at Headquarters

(United States dollars)

Effective 1 January 1998

Level		STEPS												
		I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII
7	(Gross)	61 213	63 675	66 138	68 600	71 062	73 525	75 987	78 449	80 912*				
	(Gross pension)	59 779	62 050	64 346	66 642	68 938	71 234	73 530	75 826	78 122*				
	(Total net)	47 237	48 936	50 635	52 334	54 033	55 732	57 431	59 130	60 829*				
	(Net pension)	47 237	48 936	50 635	52 334	54 033	55 732	57 431	59 130	60 829*				
	(NPC)	0	0	0	0	0	0	0	0	0*				
6	(Gross)	56 765	58 905	61 122	63 417	65 713	68 009	70 304	72 600	74 896*				
	(Gross pension)	55 582	57 640	59 697	61 810	63 950	66 091	68 231	70 372	72 512*				
	(Total net)	44 006	45 590	47 174	48 758	50 342	51 926	53 510	55 094	56 678*				
	(Net pension)	44 006	45 590	47 174	48 758	50 342	51 926	53 510	55 094	56 678*				
	(NPC)	0	0	0	0	0	0	0	0	0*				
5	(Gross)	52 386	54 373	56 359	58 346	60 357	62 487	64 617	66 748	68 878*				
	(Gross pension)	51 375	53 284	55 193	57 102	59 011	60 942	62 929	64 915	66 902*				
	(Total net)	40 766	42 236	43 706	45 176	46 646	48 116	49 586	51 056	52 526*				
	(Net pension)	40 766	42 236	43 706	45 176	46 646	48 116	49 586	51 056	52 526*				
	(NPC)	0	0	0	0	0	0	0	0	0*				
4	(Gross)	47 916	49 758	51 580	53 401	55 223	57 045	58 866	60 738	62 691*				
	(Gross pension)	47 098	48 849	50 595	52 350	54 101	55 851	57 602	59 353	61 133*				
	(Total net)	37 473	38 821	40 169	41 517	42 865	44 213	45 561	46 909	48 257*				
	(Net pension)	37 473	38 821	40 169	41 517	42 865	44 213	45 561	46 909	48 257*				
	(NPC)	0	0	0	0	0	0	0	0	0*				
3	(Gross)	44 859	46 289	47 719	49 149	50 578	52 008	53 438	54 868	56 297	57 727	59 157*		
	(Gross pension)	44 141	45 515	46 889	48 263	49 637	51 011	52 385	53 759	55 133	56 507	57 881*		
	(Total net)	35 196	36 254	37 312	38 370	39 428	40 486	41 544	42 602	43 660	44 718	45 776*		
	(Net pension)	35 196	36 254	37 312	38 370	39 428	40 486	41 544	42 602	43 660	44 718	45 776*		
	(NPC)	0	0	0	0	0	0	0	0	0	0	0*		
2	(Gross)	40 195	41 488	42 981	44 274	45 568	46 861	48 154	49 447	50 741	52 034	53 327	54 620	55 914*
	(Gross pension)	39 450	41 093	42 336	43 579	44 821	46 064	47 307	48 550	49 791	51 035	52 279	53 521	54 764*
	(Total net)	31 892	32 849	33 806	34 763	35 720	36 677	37 634	38 591	39 548	40 505	41 462	42 419	43 376*
	(Net pension)	31 892	32 849	33 806	34 763	35 720	36 677	37 634	38 591	39 548	40 505	41 462	42 419	43 376*
	(NPC)	0	0	0	0	0	0	0	0	0	0	0	0	0*
1	(Gross)	36 081	37 152											
	(Gross pension)	35 551	36 663											
	(Total net)	28 592	29 438											
	(Net pension)	28 592	29 438											
	(NPC)	0	0											

DEPENDENCY ALLOWANCES (US$ net per annum):

Child	1 236
Except for first dependent child of a single, widowed or divorced staff member	3 038
Dependent spouse	3 038
Secondary dependant	1 161

LANGUAGE ALLOWANCES (to be included in pensionable remuneration):

First language	1 596 net per annum
Second language	798 net per annum

Increments: salary increments within the levels shall be awarded annually on the basis of satisfactory service.

* Long-service step:

Step IX at levels S-4 to S-7, step XI at level S-3 and step XIII at level S-2 are long-service steps.

The qualifying criteria for in-grade increases to the long-service step are as follows:

(a) The staff member should have had at least 20 years of service within the United Nations common system and 5 years of service at the top regular step of the current grade;

(b) The staff member's service should have been satisfactory.

For an explanation of the format of salary scales, please refer to ST/IC/1994/15 and ST/IC/1994/17.

.../...

Security Service category: schedule of pensionable remuneration applicable to staff on board prior to 1 September 1992

(United States dollars)

NEW YORK

	STEPS												
Level	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII
S-7 (Gross)	-	-	-	-	-	72 466	74 881	77 297	79 713				
S-6	-	-	-	-	-	-	-	71 558	73 809				
S-5	-	-	-	-	-	-	-	-	-				
S-4	-	-	-	-	-	-	-	-	-				
S-3	-	-	-	-	-	-	-	-	-	-	-	-	-
S-2	-	-	-	-	-	-	-	-	-	-	-	-	-
S-1	-	-											

The revised gross salaries are lower than those in effect under the previous salary scale, effective 1 September 1991. Therefore, the above gross salaries are retained for purposes of computing pension contributions and benefits for staff on board prior to 1 September 1992.

/...

Security Service category. schedule of pensionable remuneration applicable to staff recruited between 1 September 1992 and 31 August 1997

(United States dollars)

NEW YORK

	STEPS												
Level	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII
S-7	60 905	63 190	65 483	67 776	70 070	72 196	74 721	77 046	79 372				
S-6	56 577	58 699	60 822	62 951	65 089	67 226	69 364	71 523	73 690				
S-5	52 247	54 204	56 174	58 143	60 113	62 083	64 067	66 050	68 033				
S-4	47 862	49 656	51 451	53 245	55 047	56 854	58 661	60 468	62 276				
S-3	44 839	46 240	47 648	49 056	50 464	51 873	53 281	54 694	56 112	57 530	58 948		
S-2	40 472	41 737	43 003	44 268	45 533	46 804	48 078	49 352	50 626	51 900	53 174	54 451	55 734
S-1	36 109	37 234											

The application of the revised rates of staff assessment, effective 1 January 1997, resulted in lower gross pensionable salaries. Therefore, the above gross salaries in effect under the previous salary scale, effective 1 September 1993, are retained for purposes of computing pension contributions and benefits for staff recruited between 1 September 1992 and 31 August 1997.

Salary scale for staff in the Trades and Crafts category at Headquarters

(United States dollars)

Effective 1 January 1998

Level		STEP I	II	III	IV	V	VI	VII*
TC 6	(Gross)	48 141	52 227	54 454	56 610	58 767	70 921	74 080
	(Gross pension)	38 417	40 765	42 776	44 787	46 797	68 408	70 819
	(Total net)	36 497	37 985	39 471	40 961	42 449	53 917	55 425
	(Net pension)	36 497	37 985	39 471	40 961	42 449	53 917	55 425
	(NPC)	0	0	0	0	0	0	0
TC 5	(Gross)	56 509	58 404	60 320	62 352	64 384	66 416	68 448
	(Gross pension)	44 117	45 158	46 621	48 023	49 425	50 827	52 229
	(Total net)	41 817	43 219	44 621	46 023	47 425	50 827	52 229
	(Net pension)	41 817	43 219	44 621	46 023	47 425	50 827	52 229
	(NPC)	0	0	0	0	0	0	0
TC 4	(Gross)	52 986	54 665	56 443	58 222	60 000	61 907	63 814
	(Gross pension)	42 465	43 563	44 773	45 984	47 196	47 716	49 032
	(Total net)	41 136	42 452	43 768	45 084	46 400	47 716	49 032
	(Net pension)	41 136	42 452	43 768	45 084	46 400	47 716	49 032
	(NPC)	0	0	0	0	0	0	0
TC 3	(Gross)	49 265	50 928	52 592	54 255	55 919	57 582	59 246
	(Gross pension)	40 175	41 373	42 571	43 769	44 968	44 611	45 842
	(Total net)	38 456	39 687	40 918	42 149	43 380	44 611	45 842
	(Net pension)	38 456	39 687	40 918	42 149	43 380	44 611	45 842
	(NPC)	0	0	0	0	0	0	0
TC 2	(Gross)	45 651	47 199	48 746	50 293	51 841	53 388	54 935
	(Gross pension)	38 952	40 189	41 426	42 663	43 900	41 507	42 652
	(Total net)	35 782	36 927	38 072	39 217	40 362	41 507	42 652
	(Net pension)	35 782	36 927	38 072	39 217	40 362	41 507	42 652
	(NPC)	0	0	0	0	0	0	0
TC 1	(Gross)	42 032	43 465	44 897	46 330	47 762	49 195	50 627
	(Gross pension)	36 424	37 603	38 783	39 963	41 144	38 307	39 404
	(Total net)	33 104	34 164	35 224	36 284	37 344	38 404	39 464
	(Net pension)	33 104	34 164	35 224	36 284	37 344	38 404	39 464
	(NPC)	0	0	0	0	0	0	0
TC 0	(Gross)	38 481	39 747	41 051	42 355	43 681	44 996	46 311
	(Gross pension)	33 954	35 017	36 081	37 145	38 208	35 297	36 270
	(Total net)	30 434	31 405	32 378	33 351	34 324	35 297	36 270
	(Net pension)	30 434	31 405	32 378	33 351	34 324	35 297	36 270
	(NPC)	0	0	0	0	0	0	0
TC 1	(Gross)	34 926	36 144	37 296	38 448	39 600	40 782	41 981
	(Gross pension)	30 461	31 615	32 587	33 559	34 571	32 179	33 066
	(Total net)	27 744	28 631	29 518	30 405	31 292	32 179	33 066
	(Net pension)	27 744	28 631	29 518	30 405	31 292	32 179	33 066
	(NPC)	0	0	0	0	0	0	0

DEPENDENCY ALLOWANCES (US$ net per annum)

Child	1 210
Except for first dependent child of a single, widowed or divorced staff member	1 514
Dependent spouse	1 514
Secondary dependant	1 514

LANGUAGE ALLOWANCES (to be included in pensionable remuneration)

First language	1 596 net per annum
Second language	798 net per annum

Increments: salary increments within the level shall be awarded annually on the basis of satisfactory service.

* Long-service step.

The qualifying criteria for in-grade increases to the long-service step are as follows:

(a) The staff member should have had at least 25 years of service within the United Nations common system and 5 years of service at the top normal step of the current grade;

(b) The staff member's service should have been satisfactory.

For an explanation of the format of salary scales, please refer to the explanatory notes at the end of the annex.

UNITED NATIONS

ST

Secretariat

ST/IC/1998/9
21 January 1998

INFORMATION CIRCULAR*

To: Members of the staff

From: The Under-Secretary-General for Management

Subject: RATES OF REIMBURSEMENT FOR TRAVEL BY PRIVATE MOTOR VEHICLE**

1. Pursuant to section 7 of administrative instruction ST/AI/1998/2 on Reimbursement for Travel by Private Motor Vehicle, the purpose of this circular is to inform the staff of the schedule of rates applicable to different groups of countries and Territories for travel by private motor vehicle, effective 1 November 1997, as set out in the annex to this circular.

2. The schedule set out in the present circular replaces the schedule in administrative instruction ST/AI/1997/2 of 25 August 1997.

* The present circular will be in effect until further notice.

** Personnel Manual index No. 7111.

98-01291 (E) 260198

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Annex

Rate group I: 13 cents per mile or 8 cents per kilometre

All countries other than those listed in groups II, III, IV or V below.

Rate group II: 16 cents per mile or 10 cents per kilometre

Anguilla
United States of America

Rate group III: 20 cents per mile or 12.4 cents per kilometre

Angola
Antigua and Barbuda
Australia*
Barbados
Bhutan
Brazil
British Virgin Islands
Canada
Cape Verde
Cayman Islands
Comoros
Cook Islands
Costa Rica
Czech Republic
Djibouti
Dominican Republic*
El Salvador
Fiji
Guatemala
Guinea
Haiti
Honduras
Kenya*
Kiribati*
Kuwait
Macau
Mauritius
Mongolia
Montserrat
Morocco
New Caledonia
Panama
Saint Kitts and Nevis
Saint Lucia
Saint Vincent and the Grenadines
Sierra Leone
Sri Lanka
Tunisia
United Republic of Tanzania

Europe: All countries in Europe except those listed in Groups II, IV or V.

Rate group IV: 23 cents per mile or 14.3 cents per kilometre

Armenia
Cameroon
Central African Republic
Chad
Chile
Côte d'Ivoire
Croatia
Democratic People's Republic of Korea
Democratic Republic of the Congo
Dominica
Gambia
Grenada
India*
Liberia
Malawi
Mali
Malta
Nicaragua
Niger
Niue*
Senegal
Seychelles
Singapore
Slovakia
Slovenia
South Africa
Turkey*
Vanuatu
Viet Nam

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* Indicates a change in the grouping effected by the present instruction.

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Rate group V: 28 cents per mile or 17.5 cents per kilometre

Argentina
Austria
Belarus
Belgium
Cuba
Denmark
Equatorial Guinea
Finland
France
Germany
Greece
Hong Kong, China
Iceland
Ireland
Italy
Jamaica
Japan
Mauritania
Netherlands
Norway
Portugal
Spain
Sweden
Switzerland
The West Bank and The Gaza Strip
United Kingdom of Great Britain and Northern Ireland
Uruguay

UNITED NATIONS **ST**

Secretariat

ST/IC/1998/10
22 January 1998

INFORMATION CIRCULAR*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: OFFICIAL HOLIDAYS FOR 1998

1. The purpose of the present circular is to inform the staff that, on 22 December 1997, the General Assembly adopted resolution 52/214, entitled "Pattern of conferences', in which it decided:

> "5. ... that henceforth the two holidays of Id al-Fitr and Id al-Adha shall be observed as official holidays of the United Nations at Headquarters, and at other duty stations where applicable, and that United Nations buildings at those locations shall be closed to the public on those days;
>
> "6. ... also that no United Nations meetings shall be held on Id al-Fitr and Id al-Adha, which occur in 1998 on 29 January and 7 April, respectively, and request[ed] the Secretary-General to ensure strict implementation of this decision and of paragraph 5 above when preparing all future draft calendars of conferences and meetings of the United Nations'.

2. Accordingly, and throughout the Secretariat, no United Nations meetings will be held on 29 January and 7 April 1998.

3. In the light of the provisions of resolution 52/214 referred to above, the designation of official holidays for 1998 shall be as follows:

* Expiration date of the present information circular: 31 December 1998.

(a) At United Nations Headquarters in New York, the following days will be observed as official holidays:

1 January	New Year's Day
29 January	Id al-Fitr
16 February	Presidents' Day
25 May	Memorial Day
3 July	Fourth of July observance
7 September	Labour Day
26 November	Thanksgiving Day
25 December	Christmas Day

(b) One day will be chosen as an additional official holiday by each staff member from the following days, and the other days may be taken as annual leave, if so desired:

7 April	Id al-Adha
10 April	Friday preceding Easter Sunday

One day at the end of the year following the adjournment of the General Assembly (to be designated by the Secretary-General)

Staff members will be requested to inform their supervisors and executive offices in advance as to which one additional day they have elected to take as an official holiday.

(c) United Nations offices will be closed on the days indicated in subparagraph (a) above but will remain open on the days indicated in subparagraph (b) for those who choose to treat them as working days.

4. Id al-Adha and Id al-Fitr will be included in the list of official holidays at other United Nations duty stations where applicable.

UNITED
NATIONS

ST

Secretariat

ST/IC/1998/11
23 January 1998

INFORMATION CIRCULAR*

To: Members of the staff

From: The Under-Secretary-General for Management

Subject: RATES OF DAILY SUBSISTENCE ALLOWANCE AT HEADQUARTERS, GENEVA AND VIENNA**

1. Pursuant to section 2.2 of administrative instruction ST/AI/1998/3 on the system of daily subsistence allowance, the purpose of the present circular is to inform the staff of the schedule of rates of daily subsistence allowance applicable to the above-mentioned duty stations and their effective dates, as set out in the annex to the present circular.

2. The schedule set out in the annex replaces the schedule in administrative instruction ST/AI/1997/3 of 12 September 1997.

* The present circular will be in effect until further notice.

** Personnel Manual index No. 7145.

98-01437 (E) 280198 020298

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Annex

RATES OF DAILY SUBSISTENCE ALLOWANCE AT HEADQUARTERS, GENEVA AND VIENNA

	Headquarters[a] (in US$ per day)		Geneva[b] (in SwF per day)	Vienna[c] (in AS per day)
(a) First 60 days, consecutive or otherwise, at the temporary duty station:	First 30 days	Next 30 days		
Under-Secretary-General or Assistant Secretary-General	301	256	389	3 110
D-1 and D-2	247	210	320	2 550
All other staff	215	183	278	2 220
(b) During the next 60 days, consecutive or otherwise, at the temporary duty station:				
Under-Secretary-General or Assistant Secretary-General	186		270	2 170
All other staff	143		208	1 670
(c) After 120 days, consecutive or otherwise, at the temporary duty station:				
Under-Secretary-General or Assistant Secretary-General	140		216	1 730
All other staff	107		166	1 330

[a] Effective 1 July 1997.

[b] Effective 1 February 1995.

[c] Effective 1 February 1997.

UNITED NATIONS

ST

Secretariat

ST/IC/1998/12
27 January 1998

INFORMATION CIRCULAR*

To: Members of delegations and staff

From: The Assistant Secretary-General for Central Support Services

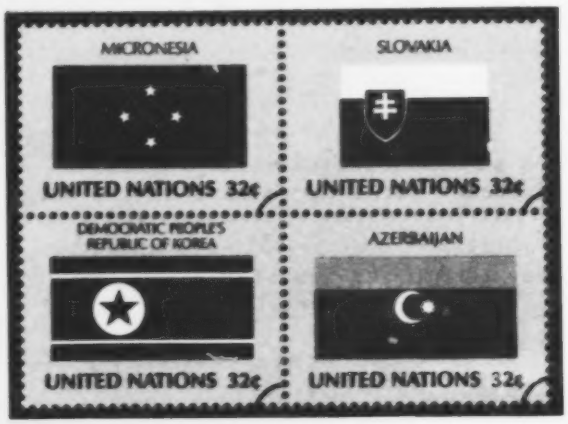
Subject: FIRST DAY OF ISSUE: 1998 FLAG SERIES STAMPS AND DEFINITIVE STAMPS

Flag Series

1. On 13 February 1998, the United Nations Postal Administration (UNPA) will issue the twelfth group of eight stamps in the Flag Series which was initially introduced on 26 September 1980. The sheets of 16 stamps will accommodate four different flags, each in blocks of four. There will be two new sheets for this issue. The countries are:

Sheet 43 - Micronesia (Federated States of), Slovakia, Democratic People's Republic of Korea, Azerbaijan

Sheet 44 - Uzbekistan, Monaco, Czech Republic, Estonia



* Expiration date of the present information circular: 28 February 1998.

98-01596 (E) 300198 040298

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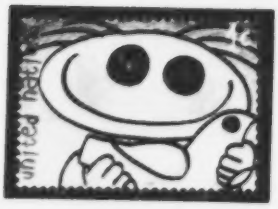
Definitive stamps

2. Also on 13 February 1998, UNPA will issue six new definitive stamps. The stamps, in denominations of 1 cent, 2 cents, 21 cents, 2,00 Swiss francs, 6.50 schillings and 9 schillings, will be issued to meet current and make-up postage rates.

(United States equivalents - Sw F 2,00: $1.41, S 6.50: US$ 0.53 and S 9: US$ 0.73 - subject to exchange rate fluctuation)



1 cent

2 cents

21 cents

Sw F 2,00

S 6.50

S 9

General information

3. For the convenience of collectors, UNPA at Headquarters will provide prepared and cancelled New York, Geneva and Vienna first-day covers on the UNPA official first-day cachets ONLY.

4. Members of delegations and the staff may obtain the new stamps and first-day covers on Friday, 13 February, at the following locations:

(a) The UNPA sales counter in the concourse of the General Assembly Building from 9 a.m. to 5.30 p.m.;

(b) Counter at the north end of the Secretariat lobby from 9 a.m. to 4 p.m.

5. First-day-of-issue cancellations can be obtained at the following temporary United States Postal Service Substations:

(a) Counter outside the United Nations Bookstore in the concourse of the General Assembly Building from 9 a.m. to 5.30 p.m.;

(b) Counter along the west wall of the north end of the Secretariat North Lobby from 9 a.m. to 4 p.m.

6. Information on United Nations stamps can be accessed on the Internet at http://www.un.org/Depts/UNPA.

UNITED NATIONS **ST**

Secretariat

ST/IC/1998/13
28 January 1998

INFORMATION CIRCULAR*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: RENTAL SUBSIDY SCHEME FOR STAFF AT DUTY STATIONS IN EUROPE AND NORTH AMERICA: REASONABLE MAXIMUM RENT LEVELS**

1. The purpose of the present circular is to inform the staff that a revision has been made to the reasonable maximum rent levels previously set out in annex II, paragraph 4, to administrative instruction ST/AI/350 of 27 April 1988. The revision is based on the data collected for New York, which form the basis for comparison of rents at other headquarters and similarly situated duty stations in Europe and North America.

2. The revised reasonable maximum rent levels, effective 1 February 1998, are as follows:

Family size (1)	Dwelling size (No. of bedrooms) (2)	Reasonable maximum rent level (3)
Staff member alone or with spouse	1 bedroom	$2,450
plus 1 child	2 bedrooms	$2,850
plus 2 children	2 or 3 bedrooms	$3,250
plus 3 children	3 or 4 bedrooms	$3,600
plus 4 children	4 bedrooms	$3,900
plus 5 or more children	4 or 5 bedrooms	$4,200

3. Administrative instruction ST/AI/350 on rental subsidies and deductions for staff at duty stations in Europe and North America will be revised in accordance with ST/SGB/1997/1 of 28 May 1997.

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* The present circular will be in effect until further notice.

** Personnel Manual index No. 3204.

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